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Papers relating to the Sale of Land
Memorandum respecting the operation of
the Law for the recovery of arrears of
Revenue by the Sale of the Lands
permanently settled in Bengal

1834

MEMORANDUM respecting the OPERATION of the LAW for the RECOVERY of ARREARS of REVENUE by the SALE of the LANDS permanently settled in BENGAL.

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MEMORANDUM respecting the Operation of the Law for the Recovery of Arrears of Revenue by the Sale of the Lands permanently settled in Bengal.

LORD WILLIAM BENTINCK, in his Minute dated 20th January, 1834, recommending the transfer of the seat of the Supreme Government from Calcutta to Agra, observes, that the portion of business in the Revenue and Judicial Departments, appertaining to Bengal Proper, "exceeds nearly by one-half that of the Agra Presidency." His Lordship adds, "I was surprised at this result, which may be owing to the following differences of circumstances in the Upper and Lower Provinces:—In the Agra Presidency few questions arise, except those connected with the settlements, and the new arrangements, from which great progress may be hereafter expected, have not yet come into active operation. In the state of landed tenures in these (the Upper) Provinces, there is little occasion for any reference to Government. In Bengal, on the contrary, although the *permanent settlement has been made, nothing but the Government Jumma has been fixed, or settled; and even this but imperfectly in many instances.* We have in consequence questions continually brought before us of the most perplexing nature, and involving a great deal of correspondence. It will be sufficient to instance the Halleebadee* lands in Sylhet; the Howabady lands of Chittagong; the Mullang Churra lands of Bulloah and Cuttock; the Soonderbun tenures. Khas Mehals—*the recovery of the arrears of revenue, so difficult in the Lower Provinces, and so easy and simple in the Upper*—and the Court of Wards, in which latter capacity, from there being *few large landed proprietors* and from the general *rights in the soil being vested in the village communities*, the Allahabad Board of Revenue have comparatively little occupation. * 'To these circumstances,' his Lordship observes, 'may be added, the greater population of Bengal and the litigiousness of the people. Neither must it be forgotten, that almost all the European settlers and indigo planters are residents in the presidency of Fort William.'"

The Select Committee of the House of Commons (5th Report, 1812, page 58) have shown that, "down to the period of the introduction of the permanent settlement, and the new code of regulations, it had not been usual, under the British administration, to resort to the sale of land for the recovery of the arrears of revenue; and in a minute recorded in the proceedings of the Board of Revenue, in July, 1799, it is asserted that from the Company's acquisition of the ceded lands (consisting of the 24 Pergunnahs, the districts of Burdwan, Midnapore, and Chittagong), comprehending, until the formation of the permanent settlement, a period of thirty years; and from the accession to the Dewanny, until the above-mentioned time, there had hardly an instance been found of the property in landed estates having changed hands, by cause of debts, either public or private, certainly of the large ones, none."

The Select Committee observed, that the quinquennial settlements concluded with the Zemindars, contained a clause, subjecting the land to sale for the recovery of arrears; but it did not appear that the measure was anywhere resorted to for that purpose, although heavy balances occurred, which to a considerable extent proved irrecoverable.* "The landholders (Zemindars) were

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* Lands waste in 1790, and not assessed with any portion of the land Revenue permanently settled in 1793. The same explanation applies to the other descriptions of land mentioned in Lord William Bentinck's Minute.

therefore unprepared," the Committee remark, "by any experience they could have had under the former Governments, whether native or British, for the rules which were by the terms of the permanent settlement introduced for the recovery of arrears of revenue from defaulters, and were perhaps not aware of the necessity, which the nature of the settlement imposed, for a rigid enforcement of them."

"These rules in their original form, as they stand in the code of 1793, rendered the Zemindar liable to imprisonment, and his lands subject to attachment, if the whole or portion of any monthly instalment (in which the revenue was payable) should remain undischarged, on the first of the following month. At the close of the year, if the arrear was not by that time discharged, the whole or a due proportion of the estate was to be exposed to sale by public auction, for the recovery of the balance due, together with interest at the rate of 12 per cent. per annum, which was to be charged upon it."

In the following year, 1794, the Select Committee observe, that it appears from the preamble to Regulation 3 of that year, that the Governor-General, being solicitous "to refrain from every mode of coercion, not absolutely necessary," introduced an alteration, which exempted the landholders altogether from imprisonment, "but in other respects rendered the rules for the recovery of arrears of revenue much more rigid and severe, by empowering the revenue officers to bring the land to sale, at any time in the course of the year, on the failure in payment of the monthly instalment, instead of waiting for that purpose until the close of the year."

While the Zemindars were thus continually exposed to the loss of their hereditary office, under their newly-acquired title of landholder, the Government cultivators of all denominations, now become the tenants of the Zemindars, were in their turn to be coerced in fulfilling their engagements to the Zemindars by the distraint of their crops; but as the cultivators were enabled to contest the justice of the Zemindars' demands in the Courts, the frequency of the sale of Zemindarry tenures, or of portions thereof, for the recovery of arrears due by the Zemindars, induced the Government, in 1799, to pass Regulation 7 of that year, which acknowledges, that the powers allowed the landholders for enforcing the payment of their rents, had in some cases been found insufficient; and that the frequent and successive sales of land, within the current year, had been productive of ill consequences, as well towards the land proprietors and under-tenants, as in their effects on the public interest, in the fixed assessment of the land revenue. The regulation rendered the means allowed the landholders more brief and efficient than they before were, for realizing their rents, and postponed the sale of the Zemindarry lands for the realization of arrears of public revenue, until the close of the current year. The collector was also empowered to arrest defaulting landholders, and for a limited time to imprison their persons, without any reference to the judicial authority presiding over his district.

The Select Committee observe that these alterations, as far as they depart from the rules originally introduced, appear to be, in the same degree, a recurrence to the system which was in former practice; but, however that may be, the Committee state that the rules "are acknowledged to have proved highly salutary; and if their operation may be judged of, from the improved state into which the affairs of the revenue department have subsequently been brought, their efficacy for the purposes proposed, must be fully acknowledged."

"It appears," the Committee state, "from the correspondence with India, subsequent to the introduction of the *improvements* in question, that the balance outstanding at the close of each succeeding year, down to the latest advices, has greatly diminished; and the ultimate balances, part of which are still recoverable, become less than one-half per cent. upon the whole amount of the public assessment. The exposure of land for sale, for the recovery of arrears, has of course been, in proportion, less frequent; and it seems reasonable to infer, that the value of land has risen, in consequence of its coming less abundantly to market for sale." "These," the Committee consider, "are incontestible proofs of the regularity with which the different parts of the revenue system are at length become adjusted, and the ability of the country to produce the amount of revenue which was assessed upon it, under the permanent settlement."

It does not appear to have formed any part of the Select Committee's inquiries to ascertain the effects which these enactments for enforcing the punctual payment of the land revenue, had produced on the rights and interests of the

great body of cultivators, from whom that revenue was primarily derived, under the new designation of rent. The Committee, indeed, observe that, "with respect to the cultivators or Ryots, their rights and customs varied so much in different parts of the country, and appeared to the Government to involve so much intricacy, that the Regulation (8, of 1793), passed on their behalf, only provides generally for engagements being entered into, and pottahs or leases being granted by the Zemindars, *leaving the terms to be such as shall appear to have been customary, or as shall be particularly adjusted by the parties;*" "and," the Committee add, "in this, *it is probable that the intentions and expectations of the Government have been fulfilled, as no new regulation yet appears, altering or rescinding the one alluded to.*" The Committee advert to the change which was effected by the Permanent Settlement Regulations in the character and functions of the village Putwarries, by rendering these keepers of the village registers and accounts the servants of the Zemindars, removable at the pleasure of their superiors; and the Committee lament the abolition of the office of district Canoongoe, as removing an important check against the infraction of "the rights and customs," by which the demands of the Zemindars were presumed to be regulated and restricted in their amount, since the Canoongoe records would have supplied information respecting the various "rights and customs" in every province of Bengal. But, unless care had been taken to secure the Canoongoe records from falsifications to suit the altered position of the Zemindars, as the proprietors of the land, it is not easy to imagine what benefits could have been derived from that office, after the primary records, those of the village putwarries, had been placed completely in the hands of the Zemindars, whose collections from the cultivators, both the putwarries and the Canoongoes were originally designed to define and check.

While the Select Committee of the House of Commons were, in their Report of 1812, expressing their confidence in the improvements which had been effected in the revenue system of 1793, the Government of Bengal were actually engaged in revising the provisions of Regulation 7, of 1799, in the hope of securing the cultivators from the ruinous consequences of the summary powers of distraint, which that Regulation vested in the hands of the Zemindars, and which they appear to have exercised, without any regard to the ancient privileges of that numerous and industrious class of our Indian fellow-subjects. Mr. Henry Colebrook, a member of council, stated it to be his opinion, that "it would be better to abrogate most of the regulations which had been framed for securing to the Ryots the benefit of local rates, and to leave them, for a certain period, to be specified, *under no other protection for their tenures, than the specification of the leases which they might then hold, than to uphold the illusory expectation of protection under laws which were nearly ineffectual.*" By such a measure Mr. Colebrook expected that all parties would soon be compelled to come to an understanding. "But," he observed, "should it be determined to maintain the rights of the Ryots in their *ancient and undoubted privilege of retaining the lands occupied by them, so long as they paid the rents justly demandable from them*, measures should be adopted, late as it then was, *to reduce to writing a clear declaration and distinct record of the usages and rates, according to which the Ryots of each Pergunnah or district* would be entitled to demand a renewal of their pottahs, upon any general or partial cancelling of leases."

It will be seen by Regulation 5, of 1812, that the Government did not attempt to ascertain and record in the various districts, the rates which prevailed in 1793; but in the spirit of Mr. Colebrooke's first suggestion, empowered the Zemindars and other landholders to grant leases for any period which they and their tenants might consider conducive to their respective interests. But the Zemindars were required to afford the Ryots the advantage of any rates which might exist in the Pergunnahs within which their lands were situated, and they were specially prohibited from levying any extra assessment, either in addition to such rates, or the terms to be specified in the leases. Should any stipulation of that sort be introduced into the leases, the regulation empowers the courts to enforce the general conditions of the leases, and to declare all indefinite and arbitrary cesses to be null and void.

When it is considered that the permanent settlement laws empowered the Zemindars to fix the assessments on the cultivators at the highest rates which any usage would warrant for particular crops, it may be presumed that in 1812, the great majority of the cultivators were absolutely taxed to the utmost of their

means, and that, consequently, the clause prohibiting the imposition of any extra demands from parties already over assessed was merely a nominal protection.

It has been already observed that the transfer of the Puttwarry Office, and the abolition of that of Canoongoe, deprived the cultivators of the evidence to be derived from the village accounts in respect to past collections, and of the Pergunnah records in reference to disputed rates of assessment in all cases brought before the judicial tribunals. Presuming that village and Pergunnah rates really existed when the decennial settlement was established in 1789, to which the cultivators referred in all cases in which they disputed the demands of the Zemindars and other subordinate revenue authorities, it cannot be wondered at, that the sudden change which was effected in the relative condition of the Zemindars and the cultivators in 1793, should have led to many abuses, much resistance on the part of the cultivators, and endless litigation in the newly established tribunals. Under such circumstances, it is unreasonable to throw the whole blame upon the people, and to ascribe the ill success that attended the sudden, and by the people, unlooked for, change which was made in the rights of every man claiming, and for ages past enjoying, an hereditary tenure in the land subject to the universal payment, where not specially exempted either for services, or religious and charitable uses, of the revenue of Government. Indeed; the litigation which immediately followed the regulations of 1793, was the necessary fruit of those enactments. Because, by the new laws, the Government anticipated the working of the decennial settlement, by rendering it perpetual in the fourth year of its duration, and consequently, depriving themselves of the means of supplying any defects, and correcting any errors which might have crept into the arrangements of 1789, subjecting the immense agricultural population of the extensive provinces of Bengal, in which the rights and customs varied so much as to prevent the Government from defining and protecting them by a special law, to one general system of administration, which placed the great body of the people at the mercy of the hereditary managers of the Government revenue, as the "actual proprietors of the soil." Because, the cultivators were not prepared to understand how the Government could invest any intermediate class with rights, which no native Government, however arbitrary in its character or principles, had ever asserted on its own behalf: and, because, these same cultivators when their long established rights were infringed by the Zemindars, were declared to be under the general protection of the regulations, and were invited to appeal to the courts as the only means by which they could obtain redress.

It surely cannot be fairly charged to the litigious temper of the people; that, when so appealed to, the courts, in the absence of specific laws, passed contradictory judgments, and mystified that which a patient and cautious legislator might have rendered comparatively simple and easy. In the resolution which was recorded by the Bengal Government in 1823, on the discussions recorded by the members of the Sudder special commission, appointed by Regulation 1, of 1821, to redress the wrongs inflicted upon the village landholders, by illegal sales for the recovery of arrears of revenue in the provinces ceded by the Nabob of Oude, it was observed that the Sudder commission had apparently decided two cases referred to them "on the assumption that Moccuddumee tenure is necessarily distinct from, and subordinate to, that of the Zemindarry." Such, undoubtedly, appears to have been the acceptation of the code of 1803; but Government had repeatedly had occasion to observe, "that the regulations of that year (in fact, they were nearly transcripts, with the exception of the perpetual limitation of the assessment of the regulations of 1793) were framed with a very imperfect knowledge of the actual state of landed property;" and there was evidence to show that the term Moccuddum is equally applicable to the headman and representative of a body of Zemindars, possessing a clear heritable and transferable right of property in the soil, and subject only to the payment of their quota of the Government assessment, and of the village expenses; as to the headman and representative of a body of cultivators claiming no transferable property, and paying along with the Government revenue, *a clear rent, or Zemindarry Hissoom, to one or more proprietors.* In the former case, it was obvious, that the Moccuddumee tenure might be regarded as superior in degree; at least, when the *Moicuddum was able to preserve amongst his fellows the superiority which appeared to have belonged by the custom of the country to the*

managing Malgoozar, and to have secured any special emoluments of office. The Moccuddumee tenure, in the above case, stands to the Zemindarry tenure in the relation of a director to any general body of proprietors, whose affairs he may be chosen to represent, such director being himself also a proprietor, and as such, drawing an income from his property, distinct from the emoluments of his office, but eligible for that office in virtue of his proprietary character. There was reason to believe, that the anxiety evinced by the people to claim the title of Zemindar, in preference to that of Moccuddum, was to be traced to the peculiarities of our revenue system; *under which, unfortunately, names, rather than things,* have been the objects of record, the people naturally shape their pleas to meet the views exhibited by our regulations, and the notions entertained by our officers. Although, therefore, it may be assumed that a person who, at the time of our acquiring the country, bore the designation of Moccuddum, was, certainly not the proprietor of the village which he managed in that capacity, it cannot safely be assumed that he held of any superior Zemindar. He may have been so, representing merely the class of occupant cultivators, but he may also have been himself a sharer in the Zemindarry, and the hereditary, a selected representative of a coparcenary of proprietors."

Mr A. D. Campbell in the able and instructive paper prepared by him for the use of the Select Committee, printed as No 6 of the Revenue Appendix to their Report of 1832, has clearly marked the distinction which existed between the rights of the village landholders and those of the Zemindars. Mr. Campbell has expressed an opinion, that in designating the lands permanently settled on Zemindarry tenure in 1793, the estates of the Zemindars, the Government only meant to assure to the Zemindars "the right to the hereditary collection of the land revenue payable by the cultivators," and "not the land itself,"—which, he contends, was the hereditary property of the village landholders, subject to the payment of the customary rates,—the aggregate of which rates constituted the land revenue of Government, after defraying the charges of management, and among those charges the allowances of the Zemindars for their risk and trouble. But the Select Committee of 1812, appear to have considered the transfer of the land to the Zemindars to have been absolute, excepting in such cases as were expressly reserved by the regulations of 1793, but that Committee do not show by what authority the Government assumed the power of investing the Zemindars with a proprietary right over the land, which neither they nor their predecessors had ever exercised On this, and many other important points connected with the tenures of India, Mr. Campbell's paper contains much valuable information.

Mr. Campbell truly observes that "the only proper subject of dispute between the Zemindar and the cultivator, is the *quantum* payable by the latter to the former. This, as a mere question of land revenue, depending upon former accounts and local usage, is, in the first instance at least, more fitted for determination on the spot, by the exchequer or revenue, than by the judicial tribunals; as experience, indeed, seems to have taught both the Bengal and Madras Governments, in their more recent enactments." With respect to Bengal, Mr. Campbell more particularly refers to Regulation 14, of 1824, which admits that the Regulations then "in force, empowering the judges of the several Zillah and city courts to refer to the collectors for adjustment, and report summary suits relating to arrears or exactions of rent, *have been found insufficient* to expedite the trial and adjudication of such suits; and that it has in consequence become indispensable to the attainment of that object, that the revenue officers should be vested with authority to hear, investigate, and determine by a summary process, and *subject to a regular suit in the Civil Courts, all suits, claims and demands of rent, arrears or exactions of rent,* between landholders, or *farmers* of land, and their under-tenants, or between any other persons concerned in the receipt and payment of the land rents, which may be referred to them for that purpose by the judges of the Zillah and city courts

It may, however, be questioned whether the power to determine cases of the above-mentioned description, will do much in the way of fixing the rates of rent justly demandable from the cultivators, with reference to their original tenures. The suit may, indeed, satisfactorily adjust the amount of rent during a particular season with reference to a particular crop; but as "no other pleadings shall be required from the parties in such suits than a *plaint* and answer,"

unless the parties should "wish to file an amended plaint, or an amended answer, or any explanatory motion," which are to be received, it is not likely to lead to a permanent adjustment of the relative rights of the parties, and thereby to prevent a repetition of similar litigation between the same parties, whenever the altered circumstances of the cultivator's fields, with respect to produce, may seem to warrant a higher rate of rent being demanded by the Zemindar.

Mr. Campbell has referred to the opinion expressed by the late Sir Thomas Munro, in a minute dated 22nd January, 1822, that, by defining the quantum of rent payable by the cultivators, a good revenue settlement tends more to promote order, to preserve harmony, and to check litigation and crime, amongst all ranks of society in India, than the whole code of laws, or the tribunals established to administer them. And, after referring to the pledge contained in Section 8, of Regulation 1, of 1793, that the Government would, if occasion should arise, effect such a settlement as would secure all undoubted rights, Mr. Campbell adverts to the attempt which, in 1826-27, was made by the late Mr. Harrington to redeem that pledge, by passing a "regulation for maintaining the rights of Khoodkhoost, Chupperbund, and other resident Ryots; who, by prescriptive usage are entitled, on certain conditions, to the permanent occupancy of the lands cultivated by them, within the limits of the village in which they reside." The six first sections of the proposed regulation, explain and endeavours to reconcile the enactments contained in the permanent settlement regulations, "recognizing the hereditary and transferable right of Zemindars, independent Talookdars, and other actual proprietors of Malgoozarry (revenue) lands in their respective Zemindarries, Talooks, or other estates," with the full enjoyment of the prescriptive rights and privileges of dependent Talookdars, village Zemindars, hereditary and permanent Ryots, or any other description of under-tenants or cultivators of the soil, of whatever denomination."

This benevolent and just purpose was aimed to be effected by declaring what were the real objects of the rules contained in Regulation 5, of 1812, and of Section 2, of Regulation 18, of the same year; but it may well be questioned, whether the real intention of those enactments, or even of the Government by whom they were framed, contemplated so full a protection to the subordinate tenures, as the proposed regulation declares to have been in the view of the legislature. The remaining sections, 7 to 9, lay down rules for guiding judicial and revenue officers, empowered by the general regulations to investigate and determine suits respecting the right of Zemindars or other superior landholders to dispossess, or to raise the rents of dependent Talookdars or other Ryots, who may claim a permanent possession or interest in the land, and to fix and record the rights which may be proved to belong to either party.

The proposed regulation was strenuously opposed by Mr. Leycester, the first, and Mr. Ross, the fifth, judge of the Sudder Dewanny Adawlut. The minutes recorded by these judges will be found in pages 123 to 126 of the Appendix to the Report of 1832.

Mr. Leycester observed, that he could not be persuaded that the "legislature ever contemplated putting the Ryots who cultivate the lands, say in a dependent Talook, on the same footing with the dependent Talookdar, as the latter bore to his superior, or the common tenantry on the same footing with the Zemindars, as the latter stood in with respect to Government." It seemed to him very inconsistent with the proprietary right and title vested by law in the Zemindars; he did not mean that there should be no secondary title, "for that had always been recognized in the dependent Talookdars, but that all the resident cultivators should hold under heritable tenures, that if the Zemindar wish to build a house, dig a tank, or plant an orchard, the previous cultivators thereof should have any claim to step in and forbid the act; that the Ryot should have the title to cultivate the land with coarse rice, in supersession of the will of the landholder to have it cultivated with indigo." Mr. Leycester was of opinion, that the proposed regulation would not afford any remedy against illegal exactions from the Ryots by the Zemindars, more effectual than were provided by the regulations already in force. He observed that "we had to do with a people possessed of two opposite qualities, which had unluckily no tendency to neutralize each other,—a people eminently qualified to cheat and be cheated, to suffer and to practice extortion, before whom honesty and dishonesty

were held in equal honor. Written engagements alone could bind these people; indeed, speaking generally, any people." He would "not care how the engagement was worded, whether in one consolidated sum, or in a hundred items or cesses, or whatever they might be called, so long as it should be clear what the parties had agreed to." To meet the objection, which might be made to such an arrangement, that the Ryots would evade their part of the agreement, in order to cheat the Zemindars; Mr. Leycester observed, that "it would not be very difficult to secure the Zemindars without sacrificing the Ryots, whether by making the tenants liable to ejectment on such failure, or by rendering the tender of a Pottah (lease) in due form and on *fair terms* equivalent to the interchange of agreements The fact of the tender, and the *fairness* of the terms to be judged of by the functionary trying the suit, or by the distraining officer, in the most equitable way they could devise; and that such tendered pottah should be deposited immediately on rejection or non-reception by the Ryot with the officers who might have eventually to execute a distraint for any balance." Mr. Leycester "should be glad to see the Zemindars grant their leases for a period of years; but he would not legislate upon the subject."

Mr. Leycester did not explain upon what principle the functionary trying the suit would be enabled to determine the *fairness* of the rent stipulated to be paid in the Pottahs which might be rejected by the Ryots, under this new plan for defining the demands upon the cultivators.

Mr Ross, the fifth judge of the Sudder Adawlut, objected to the proposed enactments in respect to Khoodkhoost Ryots, because the effect of the new law would "exempt the whole class from all process whatever, for the enforcement of any to engage, until the enhancement demanded should be authorized by a decree in Court given in a regular suit;" and because such an alteration of the existing law would "injure the Zemindars and other superior landholders, from the inability of the Courts under the existing system of judicature to decide their suits, whereby they would be deprived of legal right to *enhance the rent of any resident Ryot*, and, consequently, all resident Ryots, if the proposed enactment afforded them the protection intended, would become istumraree* proprietors of the lands occupied by them."

Mr. Ross doubted whether the Ryots would be benefitted by the alteration proposed to be made in their tenure. "The small portions of land," he observed, "which they severally cultivate would not be rendered more productive than they now are, and of course they would not support the present number of occupants with more comfort than they now do, or a greater number with the same comfort. The descendants of the existing generation, as their numbers increased, would consequently be reduced to the lowest possible condition, and it would only be, when reduced to that condition, and compelled to relinquish for the means of subsistence the unprofitable right conferred on them, that the bar opposed to the improvement of the lands, by the impolitic creation of those rights, would be removed."

Mr. Ross stated that it would be difficult to show when the law, which allowed all resident Ryots to occupy the lands they cultivate, so long as they paid certain established rates of rent, was in force; and he observed "if it was ever in force, it would still be more difficult to prove that it intended to confer on *mere cultivators* a right to derive any greater advantage from the cultivation of the lands allotted to them, than that for which they first undertook to cultivate the allotment; in other words, a right to share in the increasing value of lands, a right which the privilege of continuing to cultivate the same allotment at fixed rates of rent would really amount to." The custom of the country, Mr. Ross added, "has always been opposed to such a privilege; it being notorious that the Zemindars and other superior landholders have *at all* times been in the practice of exacting from their Ryots as much as the latter can afford to pay."

It did not occur, however, to Mr Ross to examine the question, which he has decided so summarily against the rights of the resident Ryots, with reference to the practices which universally were resorted to by the Zemindars when they exercised the privilege of superior *landholders* of increasing the rents

* This term denotes tenures held at fixed rents.

of their under-tenants. Had it been clearly established that the Zemindars, as landholders, were entitled to raise the rents of the resident hereditary Ryots, it would be difficult to explain upon what principle the Zemindars and other superior landholders resorted to the expedient of levying their increased rents under the form of additional cesses, instead of a direct demand.

The late Lord Teignmouth, then Mr. Shore, in his minute dated 18th June, 1789, observed that the situation of a Zemindar might be considered in two points of view. 1st. That which belongs to him as proprietor of the land, a *portion* of the rents of which he pays to the State. 2nd. That which arises from his being an *officer employed in protecting the peace of the country, and in securing the subjects of the State from oppression.* And Mr. Shore stated that an extent of country which afforded a revenue of £1,000,000, was the *property* of the Zemindars of Burdwan, Rajeshahy, Dinagepore, Nuddea, Bheerbhoom, Bissenpore, and Jessore.

Without entering into any lengthened argument to show the improbability of such a tract of country under the operation of the Hindoo law, continuing for a long term of years in the undivided possession of a few Chiefs, as proprietors, of all the land paying one million sterling of land revenue, it may be sufficient to show from Mr. Shore's minute that those Zemindars could only be considered the hereditary managers of the extensive districts committed to their charge. In paragraph 180, of his minute, Mr. Shore observes that a Zemindar possessing an extensive district, having made a settlement with Government, relets his lands to different farmers; they again make over their leases in whole, or part to others; and these again to renters of inferior denomination. This is the mode in which the renting of lands *proceeds from Government downwards to the Ryot.* If on the other hand the operation is viewed as beginning with the Ryots the process will be as follows. 1st. The Ryots who cultivate the soil, pay their rent to a Mundel (a head Ryot) or Gomastah (agent) of which each village has one or more, according to its extent. 2nd. The Mundel pays his rent to a renter of two or three villages. 3rd. The renter pays to the farmer of a Terf, or division, comprehending many villages. 4th. The farmer of a Terf pays to the farmer of a Pergunnah. 5th. The Farmer of a Pergunnah pays to the Zemindar; and 6th. The Zemindar carries *his rent* to the office of the Government."

Mr. Shore was unable to trace whether the measurement and assessment of the lands ordered to be made by the Emperor Akbar, which was fixed at one-third of the medium produce, extended to the provinces of Bengal, but in 1789 it was quite certain that in those provinces "no uniformity was observed in the demands upon the Ryots. The rates not only varied in the different collectorships, but in the Pergunnahs composing them, in the villages, and in the lands of the same village, and the total *exacted* far exceeded the rates of Tudermull." But he observed that where the variations arose from any established rules founded on the quality of the soil, its produce, and the uses to which the land was applied, however perplexing they might be to the Collector, or the other Officers of Government, "Mr. Shore did not deem them" of material inconvenience to the Ryots, *who from usage understood them, and could tell when they were exposed to exactions.* But in other cases, the standard was often so indeterminate, that the Ryots neither knew what they had to pay, nor could the officers of Government, *without the most difficult investigation,* ascertain whether the Ryots had been imposed upon or not."

Mr. Shore (para. 221) observed that "of all subjects relating to the revenue, this, though the most important, was at the same time the most difficult to explain," and he "distrusted his own knowledge, and still more his ability to render it intelligible."

"There were," he observed, "two fundamental distinctions in the tenures of the Ryots, into which almost all the variations might be resolved.

"The *first*, where the rents were calculated upon an assul, or original rate, with an addition of the cesses subsequently imposed. The imposition of the cesses was generally discretional; they differed in names, numbers, and amount, throughout the country. The proportion of each was not calculated upon the *Assul* only, but generally upon the aggregate of that and the preceding cesses, and so on progressively."

"The *second* was where a fixed sum was paid for a specific quantity of land, at s omuch per Beegah, without any other distinction. The rate in the

first instance might be settled with a due regard to the quantity of the land, and its produce. The Ryots holding in that form were compelled to stand to all losses, to pay for the land, whether cultivated, or not, and had no security against demand, but desertion."

"There were," Mr. Shore remarked, "two other distinctions of importance also with respect to the rights of the Ryots. Those who cultivated the lands of the village to which they belonged, either from length of occupancy, or other cause, and might in *some measure be considered as hereditary tenants*, and they generally paid the highest rents. The other class cultivated lands belonging to a village where they did not reside, were considered tenants at will, and having only a temporary interest in the soil which they cultivated, would not submit to the payment of so large a rent as the preceding class, and when oppressed, easily abandoned the land to which they had no attachment."

Mr. Shore ascribed the variations in the rates of assessment, mainly to the following causes:—

"1st, The *arbitrary impositions* of the *Zemindars, farmers, and others*, to which the Ryots were subject, and which were generally measured by their supposed ability to pay them. The pretences for these *impositions* were various, such as the death of a Zemindar, the birth of a son, or an increase by Government upon the Zemindar. A stipulation was sometimes exacted, and without ceremony given, that those *taxes* should terminate with the year; but they were seldom relinquished, *without the substitution of others to an equivalent amount*."

"2nd, The want of formal engagements between the Renters and the Ryots," which generally prevailed, and "rendered it almost impossible to detect exactions."

"3rd. The inequality of the assessment to the advantage of the superior, and to the great injury of the inferior Ryots, established by the influence, or impositions of the superior Ryots."

"4th, The indefinite terms of the Pottahs in some places, which neither specified the quantity nor quality of the land, nor rate of payment."

"5th, The arbitrary custom of levying the deficiency occasioned by failures in some parts of a district upon the other Ryots."

"6th, The *continual breach* of engagements with the Ryots on the part of the Zemindars, or landlords, or farmers."

"7th, The want of regular discharges to the Ryots, for the rents which they paid."

It may be useful to contrast the state of the Ryottee tenures in Bengal in 1789, with the condition of the same description of tenures in the territories conquered from the Peishwah in 1818. Both in the Madras and Poonah territories, the value of the Ryottee tenures had been diminished by the heavy assessments of the native Governments, which preceded ours. Mr. Chaplin, who succeeded Mr. Elphinstone as civil commissioner at Poonah, stated that in the districts in which few or no traces of the proprietary tenure, known by the designation of "Meerassy," were to be found, still the permanent occupancy of the Ryots had been fully recognized by the Peishwah's Government. In the districts in which the Meerassy tenure had survived the pressure of the Peishwah's revenue farming system, the land tax paid by the Meerassidars was ordinarily as high as that paid by the Oopuree Ryots (tenants at will,) and sometimes higher. But Mr Chaplin considered the privileges and immunities still enjoyed by the Meerassidar to be such as to render his situation superior to that of the Oopuree. The Meerassidar, in virtue of his freehold in his native village, enjoys a degree of personal consequence, which places him far above the level of the tenant who holds an annual lease, or one for a short term of years. "The one is a free, the other a base tenure. The Meerassidar, not being liable to discretionary ejectment by the village officers, is often animated to exertion by the certainty of enjoying the fruits of his industry." When a Meerassidar is unable himself to till his land, he endeavours to let it to some of his co-partners, or relations, either for a money rent, or a share of the produce; if the latter, the proprietor's share may be about one-half, when the land is of the best quality; but the amount varies from one-half to a fourth, according to the state of the land, and the expense and labour required to cultivate it. The Meerassidar

continues to be responsible for the Government revenue, which he pays out of his share of the crop. Mr. Chaplin observes, however, that "the Meerassidar may usually be considered both landlord and cultivator, for, as the land is commonly so highly taxed as to absorb all landlord's rent, little surplus profit is left, unless the land be cultivated by the Meerassidar himself."

In the Deckan, as in Bengal in 1789, all traces of the fixed rates at which the Meerassidars held their lands under the late Peishwah's predecessors, had been lost;—at least under the late Government the Meerassidars derived little benefit from their ancient right to hold their lands at fixed rates, and at the period of the conquest, "the extortions of the Peishwah's revenue farmers threatened to confound the Meerassidar with the Oopuree." But, fortunately, on the western side of India, the error, which was committed in Bengal, of considering the hereditary managers of districts, the proprietors of the land, whether occupied by village communities, or by cultivators claiming an hereditary right of occupancy, subject to the payment of the revenue of Government, has been avoided; and the rights of the ancient Zemindarry classes have been carefully defined, and separated from those of the village landholders, whether designated Bhagdars, Puttedars, or Meerassidars.

It was observed by Mr Robertson, the judge and magistrate of Cawnpore, in his Report dated 9th September, 1820, respecting the sale of Zemindarry tenures in the ceded provinces for the recovery of arrears of revenue, that "there is so little affinity between our European ideas of property, and those rights whereby land is held in India, that our language does not furnish a word capable of expressing those simple, yet curious combinations of tenures, which, to avoid the misleading title of an estate, he should denominate village communities."

The Marquis of Hastings, in his Revenue Minute, dated 21st September, 1815, observed that the sale of villages held on Puttedarry tenure for the recovery of arrears of revenue, was a measure of doubtful expediency. "The situation of the village proprietors in large estates, in farms and jaghires, was such as to call loudly for the support of some legislative provision," not only in the upper provinces, but "within the circle of the permanent settlement." In the latter provinces his Lordship stated that "the situation of that unfortunate class," was more desperate than in the upper provinces, "and though their cries for redress may have been stifled, in many districts, by their *perceiving that uniform indisposition to attempt relieving them, which results from the difficulty of the operation*, their sufferings had not on that account been the less acute."

His Lordship had received numerous complaints from the village communities, but the system established by the legislature left him without the means "of pointing out to the complainants any mode in which they might hope to obtain redress" In all the large Zemindarries, "the class of village proprietors," appeared to Lord Hastings, to be in a train of annihilation, and unless a remedy was speedily applied, the class would become extinct. Indeed, he feared that any remedy which could be proposed, would come too late to be of any effect in the several estates of Bengal, for the licence of twenty years which had been left to the Zemindars of that province had given them the power, and they had never wanted the inclination, to extinguish the rights "of the village landholders, so that no remains of them would soon be discoverable."

This state of things, he observed, was "to be traced to the incorrectness of the *principle assumed* at the time of the perpetual settlement, when *those with whom* Government entered into engagements, were declared the sole proprietors of the soil. The under-proprietors were considered to have no rights, except such as might be conferred by Pottah (lease;) and there was no security for their obtaining Pottahs on reasonable terms, except an obviously empty injunction on the Zemindar, amicably to adjust and consolidate the amount of his claims. It was well known, (and even if it were questionable, the practice of the provinces which had more lately fallen under our dominion, could set the doubt at rest,) that the cultivating Zemindars were, by a custom more ancient than all law, entitled to a certain share of the produce of their lands, and that the rest, whether collected by Pergunnah Zemindars, or by the officers of Government, was collected as the huk, (share) of the Sircar (State.)"

After explaining the process by which, under the permanent settlement regulations, the village landholders were either forced to submit to the in-

creased demands of the Zemindars, or were ejected from their lands, Lord Hastings observed, that "if it were the intention of our regulations to deprive every class, but the large proprietors who engaged with Government, of any share in the profits of the land, that effect had been fully accomplished in Bengal. No compensation could (now) be made for the *injustice* done to those who used to enjoy a share of those profits under the law of the empire, and under institutions anterior to all record for the transfer of their property to the Rajahs."

It has been justly observed by Mr. N. I. Halhed, in "a Memoir on the Land Tenure and Principles of Taxation of India," printed and privately circulated in 1832, that "if the rights and interests of the agriculturists had been previously ascertained, and means taken for their maintenance, by the summary enforcement of penalty, at the instance of a public prosecutor, the practical adoption of the principle of limiting the demands of the State in 1793, would have realized many of the advantages held out by the theory." But, "in fixing the amount of the assessment, the jumma of the preceding year, compared with the accounts and information to be supplied by the collectors, and the recommendation of the Board of Revenue thereon, was to be the standard; *all reference to measurement* and *to comparative accounts in detail of the assets of former years with the present, was positively prohibited.*"

Thus every record which could have identified the subordinate tenures, or have defined and limited the demands of the Zemindars, was advisedly kept out of view; and Mr. Halhed states that "the single stipulation most in favour of the Khoodkhoost Ryots, which was intended to prevent the Zemindars from raising their rents, was so worded, that it gave every Zemindar the means of enhancing his demands at pleasure; since, to entitle the Ryot to the benefit of the provision set forth in the clause in question, it was necessary in the first place, that he should have accepted a lease or Pottah; and as, in so doing, he would have acknowledged a feudal over-lord, in the person of the Zemindar, he was naturally averse to become a party to the annihilation of his rights." But this unwillingness to accept a lease, which, by the regulation, was limited to ten years for an hereditary tenure, was powerfully strengthened by the condition, which prescribed that all Abwabs, or additional cesses, should be consolidated with the Assul, or original rates, and entered in the Pottahs* as one general charge, for "the Ryots did not acknowledge the existence of a right to levy anything in addition to the regular established rate. the Abwabs were exactions which were submitted to of necessity; but which, as they were not sanctioned by the law, as it formerly stood, could not, according to the notions of the Ryots, be enforced by legal means, unless they acquiesced in the demand."

Mr. Halhed observes, that "in point of law and fact, the Ryot can claim, under the provision of Lord Cornwallis's Code, no rights at all; for the few privileges he may enjoy, he is indebted entirely to the forbearance, or to the fears of his taskmaster, the Zemindar." The submission of a people, who have always shown themselves averse to innovations, to laws which occasioned the destruction of the rights and interests of, by far the larger portion of the community, did not, in Mr. Halhed's opinion, proceed so much from "the effeminate timidity of the Bengalee character," as from the exalted notions they entertained of the justice of their European governors, which they could

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* The revenue officers were, in effect, precluded by Regulation 4, of 1794, from interfering between the Zemindar and his Ryots. The sanction of the collector, in respect to the issuing of Pottahs, was declared to relate *only* to the *form, not to the terms*, of Pottahs. Should disputes arise between proprietors and Ryots regarding the *rates* of Pottahs, or whether the rate be payable in money or in kind, such questions were to be determined in the Zillah Courts, according to the usage in regard to lands of similar description and quality and the same Pergunnah. But as the proprietor could proceed to recover his dues, by a previous notification having been fixed on the principal Cutcherry of his Zemindarry, that he was *ready to deliver Pottahs*, the condition requiring him to issue Pottahs became a dead letter. In short, under the Pottah regulation, the Ryots, by refusing Pottahs, which might pledge them to pay more than the Zemindar could justly demand, intended to withhold evidence which could never afterwards be successfully disputed; but they at the same time exposed themselves to litigation to procure a rate of rent, which ought, in common sense, to have formed the original groundwork of the Zemindars' demands, clearly expressed in the Pottah, and of which the collector, who, under the perpetual settlement, could have had no interested leaning one way or the other would, if he possessed revenue knowledge, have been much more competent to decide than the Zillah Judge.

not believe, would deliberately sanction their being ousted from their property; indeed, the natural construction was, that they were included among "the other actual proprietors of the soil, and their interests protected accordingly."

Mr. Halhed notices the effect which Regulation 7 of 1799, produced upon the rights of the Ryots, but more particularly the 12th section, which subjects the Ryots to actions for damages and costs, should they wantonly, and without due cause, summon, or cause to be summoned, before the Courts of Justice, the chief or subordinate officers of the Zemindars employed in collecting the rents, as witnesses." He observes, truly, that "the most competent witnesses in support of charges of undue exactions and oppressions, were the very agents of the Zemindars, which the law made it dangerous to summon;" and that, consequently, "there is reason to believe that the law has prevented many complaints on the part of the Ryots from reaching the ears of the judicial officers, or of the Government.

In some parts of the country, however, "the Ryots were so fortunate as to obtain a recognition of their rights; in the twenty-four Pergunnahs, for instance, they cannot be ousted from their lands; and in some other districts, the prudence and foresight of the revenue officers, secured to them their privileges, by requiring the Malgoozars, on the promulgation of the code, to grant Pottahs in which Pergunnah rates were distinctly specified, and the quota of tax, in kind or money, leviable from the cultivator, expressly limited. Where this attention was paid to the interests of the most deserving class of the community, the courts of law could afford protection to the cultivator; but where it had been neglected, the judicial authorities were precluded by the code from affording the only remedy; that is to say—*the application of the ancient law and customs of the country in such cases.*"

Mr. Halhed in the chapter (10) which treats of the remedies to be applied to the existing evil, admits that it would be difficult, if not altogether impossible, to devise a remedial expedient which, while it afforded relief to the full extent required by the Ryots, would not involve a breach of the contract into which the Government entered with the Zemindars. Mr. Halhed was of opinion that the authority of Parliament would be required to enable the Government to modify the rules of the permanent settlement. But he would rigidly maintain the principle, that no enhancement of the land revenue upon the tracts of country, cultivated, and uncultivated, should be made from the engaging Zemindars in the permanently assessed provinces; the authority of Parliament would only be required "to modify those subsidiary rules and enactments, under the operation of which the Zemindar Malgoozars demand and levy far more than the *State could pretend to claim*, namely, the *whole rent of the soil from the cultivating classes.*

Mr. Halhed observes that even in the western provinces, the records of the agricultural products and standards of assessment, in Akbar's time, are scarcely available at the present period for adjusting revenue settlements, and that, consequently, the revenue officers, the village Zemindars, and hereditary cultivators, on all renewals of periodical settlements, avail themselves of every means at their command, to alter the existing rates:—on the part of the first (the revenue authorities) to maintain the former demand, and if possible, to increase it, and on the part of the village communities, to procure better terms, by resorting to every species of concealment and evasion in their power. But as it was to prevent such demoralizing practices, as well as to secure all rights, that the detailed plan of assessment was devised in 1822, having in view the measurement of the areas of villages to be assessed, and ascertaining the quota of produce representing the revenue of each area, and the extent of interest which all those concerned in raising it severally possess, the evils arising from over assessment, and the spoliation of subordinate rights, may be effectually corrected in those provinces.

In the permanently settled provinces, it is sufficiently well known what amount of Government revenue is demandable from each permanently assessed estate, and consequently, it would not be very difficult to secure the Zemindars, the benefits intended by that settlement, namely ten per cent. on the revenue collected from the cultivators under the decennial settlement, and the entire profits from the uncultivated lands included within respective Zemindarries at that period. Mr. Halhed recommends that "some prompt and efficient means should be taken to force the Zemindars to produce their real accounts. The

production of these documents would enable the officers employed in revising the assessment of permanently settled lands, to determine whether the demands upon the Ryots were such as to afford the cultivators, a fair return for their risk and labour, and in all cases of over demand, to fix a proper limit. When the standard of taxation has been ascertained, the Zemindars must be prohibited from taking any thing in excess of it; and should it occur in any case, that the adoption of a fair standard of taxation on the cultivation, should show a result below the amount of assessment, at the decennial settlement, the state must grant a full remission on that account to the Zemindar; but such a result, Mr. Halhed considers highly improbable, if not impossible, unless, indeed, in cases where the perpetual demand had been fraudulently altered under the laws admitting of the partitions of Zemindarries. In such case, Mr. Halhed would invest the Government with power to cancel all former partitions, and to order the re-allotment of the shares, and of the revenue upon them, without limitation as to period.

It remains to be observed, that the authorities in England, after a careful consideration of all the difficulties which beset the question, both in respect to the right of Government to alter the principle which, under the sanction of the British legislature, permanently assigned to the Zemindars, and other parties entitled to engage for the revenue management of villages, districts, or other known portions of territory, the actual property in all the lands included within their respective jurisdictions, subject only to certain admitted, but varying and undefined limitations, in favor of the hereditary occupants of the cultivated lands: and in reference to the difficulty of devising laws, and procuring the requisite evidence to enable the judges and other public authorities employed in administering such laws, to define the nature and extent of the rights of other parties, to participate in the rents and profits of the permanently assessed lands, which might remain after defraying the expences of cultivation, village or local charges, and each man's quota of the Government land tax,—determined to re-purchase in all practicable cases, the Zemindarry title and interests in lands put up to sale for the recovery of arrears of revenue, and to re-adjust and settle the land tax on the Ryotwarry plan.

The Government of Bengal in their letter dated 26th June, 1828, observed that by restricting the acquisition of estates for Government, to cases in which it could be effected without any, or without undue sacrifice, the Court of Directors "intended that there should not be an outlay without the hope of a reasonable return." But as the main objects of such purchases must be to equalize the assessment on estates, and "to protect the cultivating classes," it was apprehended that such a restriction would, except in isolated cases of rare occurrence, operate "to prevent the Governor-General in Council carrying the orders of the Court into effect." It was further observed "that in the number of years which had elapsed since the period of the decennial settlement, almost all the estates which were over assessed in 1790, had been thrown on the hands of Government by the voluntary abandonment of the proprietors," it was to be presumed that no estates could now be purchased without a considerable outlay of capital, and even should there be any estates relinquished on account of the inadequacy of their assets to meet the Government demand, it was not to be expected that either description of estates could become profitable in the hands of the officers of Government, for the machinery employed by a Government to collect its *rents*, must ever be more *costly* than that used by an individual, public zeal could not safely be calculated upon when the agency was extensive, to *operate with a force equal to that of private interest*, and any attempt to render the agency employed at the same time cheap and efficacious, would only tend to place power in hands very likely to abuse it, by removing control, to defeat one of the main objects of the acquisitions.

It is not easy to reconcile the foregoing objection with the principle which the Home Authorities had clearly in view, in issuing the instruction, viz. to regain by purchase the power of effecting a moderate and equitable assessment of the land tax on all estates purchased at public sales. It certainly was never intended that the process of assessment should be conducted on the Zemindarry plan, of exacting the *highest rent* which the attachment of the cultivators to their paternal fields, might induce them to consent to pay; and far less to resort to legal proceedings to dispossess the hereditary tenantry on their failing

to discharge the *rents* which the stringent force of private interest might have imposed But it may well be questioned, whether the assumed cheapness of Zemindarry management, as contrasted with an adequately paid district and village agency, is more than nominal The Government sacrificed the revenue which would have been derived from the cultivation of land waste in 1790, when the decennial leases were formed Including the advantage which the Zemindars derived from the concession of the waste lands, and the additional rents, which they have succeeded in imposing upon the hereditary occupants of the cultivated lands, Mr Mackenzie estimated, " that the amount of the Government *rents* might have been double what it is now, under a good system of temporary, but long leases " But, independently of the sacrifice of eventual income, the revenue system established in 1793, has occasioned much expence to Government which does not appear as a fiscal charge, but which has really been created by the transfer of the proprietary rights of Government to the Zemindars of the permanently settled provinces. In support of this opinion, it need only be observed, that a large proportion of the difference between the rates of rent which could be legally demanded for the cultivated lands in 1790, and the *rates of rent subsequently imposed* upon the same descriptions of land by the ' *force of private interest,*" has been effected at much cost and litigation to the parties concerned, and at no inconsiderable expence to the Government, in providing the requisite additional judicial establishments to investigate and determine numberless suits of ejectment, which could not have been instituted, had the land revenue been fairly distributed and fixed upon each begah of cultivated land, and of land capable of cultivation, situated within every permanently settled Zemindarry in Bengal

It was contended by several of the civil officers at Madras, who opposed the introduction of Sir Thomas Munro's field assessments that, in originally requiring the village landholders to contribute to the extent of 10 *per cent* in addition to their fixed field assessments stipulated to be *paid in money*, if such a contribution should be required to make good the defaults of other village landholders, two infractions were committed on the undoubted rights of those landholders ,—1st In requiring parties, who had *paid* their revenue, to make good the arrears due by other parties holding lands in the same village , and 2nd In depriving the landholders of their ancient privilege of paying a share of the produce as the revenue of the state

The first of these objections has been removed, the village landholders, who engage directly with Government, being now only responsible for their respective quotas of the land revenue, and they enjoy the further benefit of remissions on the occurrence of unfavourable seasons, or other public calamity, which may disable them from meeting the demands of Government

The second objection still remains unredressed, but wherever the lands may have been assessed with reference to ordinary cultivation, that is without the aid of expensive processes, and an average produce arising from such cultivation, the commutation into money payments of the Government share of such produce, must have operated favourably on the rights and interests of the landholders by leaving them comparatively free in the choice of their crops, and the improvement of their farms

It has, indeed been found in Bengal, that wherever the village Ryots enjoy the advantage of fixed money rates, their condition is in every respect superior to that of the same class who cultivate upon the old principle of a rent in kind Mr Mackenzie stated to the Committee of 1832, that he could not say that he knew any instances of the Khoodkhoost Ryots accumulating capital, but he " had always understood that in the vicinity of Calcutta the Khoodkhoost Ryots, *who were protected*, were in better circumstances than the general body of their class, and had the appearance of comfort, as if they had accumulated capital " Mr Mackenzie had previously stated to the Committee, that the old Zemindars, in the vicinity of Calcutta " having been at one time excluded and the *revenue* managed by an officer of the Company, in the capacity of Zemindar, a detailed measurement of the district was made, and a record prepared, specifying the *rates* at which *rents* of the Ryots were to be adjusted, with a detail of their holdings, the *settlement being in fact, Ryotwar* The arrangement *continued after the restoration of the Zemindars, in so far, at least as concerned the essential rights of the tenantry, which were maintained, notwithstanding the inter-*

vention of those persons. The decennial settlement with the Zemindars, of which the last year's demand became perpetual, was made *upon a measurement, and with specific reference to the rents demandable from the cultivators; and those among them, who obtained Pottahs (deeds) from the collector, or were recorded in the rent-roll as Khoodkhoost Ryots, have been maintained, when the proof of the fact was forthcoming, in possession of their tenures, subject to the rent or revenue then settled;* the Zemindars having *only the right of collecting what was so settled,* and the tenure of those rights had in many cases *become a property of considerable value.*"

When it is considered, that Mr. Mackenzie was for many years entrusted with the management of the territorial department, and was specially engaged in collecting information respecting the operation and effects of our fiscal administration in Bengal, and in preparing laws for the better protection of all the industrious classes,—commercial as well as agricultural,—and had, consequently, the best means of forming correct opinions respecting the relative rights of Zemindars and Ryots, it is not easy to reconcile his testimony with the opinions contained in the minute recorded by Mr. Ross, on the subject of the regulation which was prepared by the late Mr. Harrington, and which has been noticed in a preceding part of this memorandum. Mr. Ross stated, that "the custom of the country *had always* been opposed" to the privilege, claimed for the Ryots in the proposed regulation, of continuing to cultivate their allotments at fixed rates of rent, it being "notorious that the Zemindars, and other superior landholders, *had at all times been in the practice of exacting from their Ryots as much as the latter could afford to pay.*"

It is, indeed, true, that Mr. Ross restricted this "practice" to the cases of "*mere Ryots;*" but as the proposed regulation did not profess to give rights to any Ryots, who were not entitled by prescriptive usage to the hereditary occupancy of their lands, Mr. Ross's argument may be understood as intending to maintain that those Ryots who do not hold their tenures under title-deeds,* stipulating that they should pay their revenue through Zemindars, whether designated Khoodkhoost, or Chupperbund Ryots, were "*mere Ryots,*" or tenants at will. This construction of Mr. Ross's meaning is supported by the reasoning contained in the minute of the senior judge (Mr. Leycester), and from which Mr. Ross did not dissent. Mr. Leycester considered it "very inconsistent with the proprietary right and title vested by law in the Zemindars, that all the resident cultivators should hold under *heritable tenures;* that, if the Zemindar wished to build a house, dig a tank, or plant an orchard, the previous cultivators of the land should have any claim to step in and forbid the act." Mr. Leycester further observed, "with regard to Pergunnah rates, that it could not be contemplated that the rates should be immutable, that when Calcutta has travelled down to Diamond Harbour, that the rates of land there" (Diamond Harbour) "should then continue the same as at present."

This is precisely the question to be determined, and in principle it has already been decided in favour of the hereditary cultivators. The Ryots described in Mr. Mackenzie's evidence have, notwithstanding the perpetual settlement with the Zemindars, acquired the great advantage of holding their improved tenures at fixed rents, in the *vicinity of Calcutta;* and there does not appear any sufficient reason for withholding equal rights to the same description of subordinate landholders, when Calcutta shall have extended itself into the adjoining cultivated country. In the case supposed, the Zemindars would lose nothing,—their fixed demands upon the hereditary Ryots would be regularly paid, and they would derive additional income from the cultivation of the waste land included within the boundaries of their Zemindarries. In respect to lands held by Khoodkhoost Ryots, neither the Government, nor any private individual, could legally dispossess them without their consent being first obtained, and their interests in the lands being separately valued and purchased.

It is, indeed, greatly to be lamented that the privilege assumed by the Zemindars, in virtue of their revenue engagements with the Government, to increase the rates of taxation on the fields held by the descendants of the

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* The Ryots and others, who hold such deeds, are denominated in the Code of 1793, "Dependent Talookdars."

Khoodkhoost Ryots, whose payments in 1790 really constituted the limits of the demands of the Government upon the Zemindars, but subject to an abatement of 10 per cent. as the proprietary interest of the latter in the cultivated lands, has too frequently been made the rule of assessment by the European revenue authorities, whenever lands became, in the official phrase, *unsettled*, that is, cease to be held and managed by a middleman. It was, perhaps, a knowlege of this unwise and very injurious practice, which induced Mr. Mackenzie to observe to the select committee, that "in speaking of the state of things that would have existed had there been no permanent settlement, he supposed good management, and especially moderation, on the part of the Government. It was a separate question, whether the Government might not have been tempted to have *been more severe than the Zemindars have been.*"

On this point it may be observed, that the construction put upon the Ryottee tenures, by the highest judicial authorities in Bengal in the minutes above noticed, is too frequently the principle that regulates the conduct of the revenue authorities, when acting as the intermediate party between the Government and the hereditary tenantry of a Mehal or estate open to resettlement. Instead of accurately ascertaining and recording the rights of every individual claiming to hold and cultivate the fields of Mehals, or estates, which may lapse to Government by the failure of heirs or any other cause, and fixing an equitable assessment on each separate field, to be collected and accounted for by headmen, to be selected by a majority of the parties interested in the lands, an European revenue officer in the Lower Provinces will frequently be found to assume the privileges claimed and exercised by the surrounding Zemindars, to demand the highest rent which can be levied; and should the local landholders refuse to submit to his terms, he will recommend the settlement being made with a revenue farmer, who, by instituting proceedings in the Zillah or District Courts, soon coerces the unfortunate cultivators to submit at discretion. It is not therefore surprising that the attempts which have been made in the Lower Provinces of Bengal, to carry the instructions which have been repeatedly issued by the Home Authorities to form detailed settlements with the resident Ryots in all villages which revert to Government, have, with only two exceptions, namely in Cuttock and Bhaugulpore, entirely failed; the revenue authorities ascribing their want of success to the dishonesty and chicanery of the Ryots, and never for a moment doubting the propriety and justice of their own arrangements.

It should, however, be remarked, that in the permanently settled provinces the public authorities, both revenue and judicial, have been in the practice of considering and determining all questions connected with the occupation and assessment of the lands by the terms contained in the regulations describing the parties entitled to claim an interest in the soil, and have had few opportunities of acquiring a correct knowledge of the local usages which, in all other parts of India, have the force of common law.

An inquiry was instituted by the Bengal Government in 1819, to ascertain whether it would be necessary to legalize certain tenures, denominated Putnee, which had been created by the Rajah of Burdwan, about the year 1802, contrary to an express provision in Regulation 44, of 1793. The Rajah had divided his extensive Zemindarries, paying a fixed Jumma of 3,000,000 Rs into subdivisions, the holders of which were called Putneedars. These again subdivided their districts into Durputnees, and these in their turn divided their sections of country into Seputnees.

This inquiry was entrusted to Mr. Prinsep, who proceeded to Burdwan, on the 29th May, 1819, and submitted his report on the 12th July following. Mr. Prinsep was favourable to the recovery of arrears by the sale of the tenures of the lands in arrear, provided care was taken to secure all parties, holding under the defaulter, from loss. Though Mr. Prinsep was anxious to limit the multiplication of middlemen between the Zemindar and the Ryots, yet he recommended that the second class, the Durputneedars, should be maintained, because the Putnee Talooks were too extensive to be managed by the Putneedars, and required the employment of intermediate agency. But he was of opinion that the Seputneedars and other inferior classes of middlemen, might be dispensed with. He found "from reference to the file of summary applications for leave to bring Talooks to sale for default, that while the number of applications made by the Rajah against his Putneedars was 460, and of Putneedars against Durputneedars

160, there were but 18 on account of arrears for the year 1818-19, made by Durputneedars against Seputnees, and none lower;" namely, against the cultivating Ryots. It also appeared that for the same year, 1818-19, there were only 7 suits under Regulation 7 of 1799, brought by Seputneedars against under-tenants of all classes, while the number of suits of the kind brought by Putneedars was no less than 466. Mr. Prinsep inferred from these facts that the number of Seputneedars was extremely limited; but it would have been much more satisfactory had he ascertained by local inquiry how the matter really stood.

In order to show the effect of this system of sub-renting upon the rights of the hereditary cultivators, Mr. Prinsep examined one of the Durputneedars named Budunchund Mookorjee, who stated that his Ryots were greatly in balance; he made a settlement "in 1809-10, with the Ryots; he called all the Ryots together; they, to prevent a measurement, told him what they paid before, and he demanded an increase on each rate which they signed; they went on paying till 1813-14, but at one time they sued him for the fazil* on each year since 1809-10. Some of them got decrees *ex parte*. In one case the Ryot Pouch Kooree had signed to him 30 rupees; he got decree from the Sudder Aumeen of 9 Rs. fazil for two years, and fixed his Jumma at Rs. 26. The Durputneedar† appealed, an Aumeen was sent, who measured and fixed on 25 beegahs 11 cottahs, 57 rupees. The register decreed this. The Durputneedar would be well satisfied, if the Ryot should throw up. He was a Khoodkoost Ryot; but the land belonged to an absconding Ryot. When his Ryots fell into balance, he made them execute bonds to mahajuns (merchants) assigning crops, present or future; but because of difficulty in realizing without jummabundee, he had sued to fix the jumma by jureeb (measurement.) In one village his case had been lodged six months; he had sued four Ryots,—if the decree pssed against those he had sued, the rest would come in."

It did not, however, appear from Mr. Prinsep's reports, that he considered it necessary to pursue the inquiry, with the view of restricting the revenue demands of the Rajah of Burdwan, and his dependent Talookdars upon the resident Ryots. Indeed Mr. Prinsep does not seem to have questioned the

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* This appears to mean an increased rate.

† The judge of Burdwan, in a letter dated 27th August, 1832, in answer to the circular letter respecting Mr. Harrington's proposed regulation for the protection of the resident hereditary cultivators, received at the India House on 17th January, 1835, states that the Zemindar of Burdwan or his subordinate Putneedars, do not usually oust the Ryots by force, when a person purchases a Putnee Talook by sale under Regulation 8, of 1819, at the collector's cutcherry, he takes possession, measures the whole village, and finding the measurement jumma of the estate, say Rs. 3,500, he fixes arbitrary rates on each particular kind of produce (the highest which the Ryots, probably can pay in good years without starving) and demands an increase of Rs. 1,300 on the whole jumma at once. Every Ryot is required to pay his quota of this increase, and in case of demurring, recourse is had to cajoling, to threats, and occasionally to force, to extort engagements. Should all these means fail, the Putneedar comes into court at once, with a regular suit, to have the land assessed. Conflicting evidence is produced on both sides, and the judge of Burdwan refers to a case then before him, in which the Ryot claimed to hold his land at Rs. 32; while the Putneedar's evidence went to show that he was entitled to demand 100 Rs. As the court had no knowledge of the nature of the soil, its produce, the value of that produce, the expence of cultivation, the chances of failure in crops, and distrusting the accounts of the witnesses on both sides, usually get rid of the difficulty by adding the jummas given by both parties, and by dividing them, the product becomes the rent fixed and decreed.

	Rupees.
Thus, plaintiff's evidence	100
Defendant's ditto.	32
	2)132
Rent decreed .	66

By this simple process the Ryot's jumma is more than *doubled*.

The judge states that this is called deciding by "tunsey," a kind of splitting of differences; he says truly, that "it can scarcely be called deciding in equity," for the "Ryot is sure to be a loser. Though such a decision proves nothing as to the kind of crops, and the rates at which they should be assessed, yet," Mr Millett, "will venture to say that there are thousands of decisions of this nature on the records of his office. This mode of deciding such cases," he states, "is not confined to Burdwan, and he has known decisions of the kind upheld by the court of appeal." He has known instances of the cultivators abandoning their tenures after the decisions were declared in court, and of the Putneedars, after gaining their ends, having made settlements with the Ryots much below the rates fixed by the decrees, "*from a conviction* of their being oppressive."

It appeard to the Burdwan judge that the only effectual way to rescue the Ryot from the grinding rack-renting of the Zemindar and his numerous middle men, was to place him in the same situation with respect to them, that the Zemindar has been placed with respect to the Government, by prohibiting at once all enhancement of rent except for uncultivated lands."

rights of the Rajah to dispose of his Zemindarries in any manner he might consider most conducive to his own interests. Had it occurred to him that the Rajah's interests in the soil were intended, as most undoubtedly was the case, to be restricted by the opposite rights of the hereditary cultivators to hold their lands subject only to the payment of the public assessment, he could not have supposed that the Rajah was at liberty to dispose of his Talooks without at the same time limiting the demands of his dependent Talookdars upon the Ryots. Mr. Prinsep, however, stated in his memorandum, that "the propositions which he had to submit (namely for regulating the sale of Putnee tenures for the recovery of arrears) "were founded on the presumption that at such a sale, with provisions to insure early possession, an equivalent would be realized for the entire value of all the under tenures, as well as of the chief Putnee; thus, supposing a Putneedar to realize a profit of 200 Rs. upon a jumma he paid to the Rajah of 1000 Rs.,—and to have granted a Durputnee, the profit of which was an additional 200 Rs., say there was also a Seputneedar who had secured a profit of 100 Rs. beyond that, then," Mr. Prinsep observed, "upon sale of the Putnee tenure for arrears, with the condition of the fall of all those tenures, it would be evident that the object put up to sale, was not the Putneedar's profit of 200 Rs. merely, but the aggregate of all the profits derived, which, in the case put, would be 500 rupees a year." In other words, if the Rajah of Burdwan derived from the Putneedar only the value of the full assessment of the lands situated within the Putnee Talook, the effect of this supposed arrangement, would be to inflict upon the Ryots extra assessments to the amount of 50 per cent. upon the original demand.

Had the effects of the Putnee system been presented as the results of a farming system, there can be no doubt but that Mr. Prinsep would have at once recommended to Government the adoption of efficient measures for restoring to the Ryots those rights and interests of which such a system had so illegally and unjustly deprived them; but viewing the arrangement under the delusive aspect of a regular gradation of tenures arising out of the principal tenure conferred upon the Zemindar by the permanent settlement, the interests of the parties connected with those tenures were alone considered.

It was well observed by the late Mr. Thackeray, when a member of council at Fort St. George, "that the subdivision of Zemindarries (and such is the effect of the Putnee system) would not prevent the oppression of the Ryots; there would be more Zemindars, and they would be poorer and more rapacious." Mr. Thackeray added, that "it had often been said, and he was thoroughly convinced, that generally small estates and the subdivision of landed property was in many respects better than entailed extensive properties; but that was not the question to be decided: whatever regulations Government might make, the Zemindar must generally, from his situation and the principle of revenue, the customs of the country, and the nature of the government, continue to be an hereditary collector rather than a proprietor."

In a petition which was presented by the Rajah of Burdwan to the Judges of the Sudder Dewanny Adawlut, the Rajah stated, that "when the lands of his Zemindarry were under his immediate management, or let in farm, the revenues were not duly realized, and no plan appeared to him better calculated for the speedy realization of them than the system of granting leases. He therefore granted leases of most part; nay, of the whole of the Mehals in his Zemindarry, contenting himself with a *small* profit, less *than a fourth of the assessed jumma.*" From this it is clear that the Rajah did not restrict the Putneedars as to the amount of their collections from the Ryots; all he aimed at was to secure the payment of the public jumma with the least possible trouble and risk, together with a clear profit of about 25 per cent. to himself. If the statement which is contained in Mr. Prinsep's memorandum be correct as to the amount of the jumma paid to the Government by the Rajah of Burdwan, namely 3,000,000 of rupees, the small profit reserved by the Rajah under the Putnee system would amount to 7,50,000 rupees per annum, independently of the purchase money which he procured on the original sale of the Putnee tenures. The amount of the sum realized by the Rajah from the sale of the Putnee Talooks cannot be correctly ascertained from the documents under consideration, but Mr. Prinsep estimated that a "Putnee Talook when sold unincumbered, as on its original creation, would be sure to realize a price equal to one year's jumma." In that case the Rajah secured one year's revenue in advance, in the shape of purchase money.

No doubt can be entertained that the Putneedars in disposing of portions of

their Talooks to Durputneedars, derived advantage from the transfer in addition to the annual profit which they reserved to themselves, by increasing the demand on the Durputnee Talooks: nor can it be doubted that a similar system extended itself through the whole gradation of Putnee tenures. It is therefore impossible to calculate the enhancement of the original land assessment by this system of unlimited rack-rent. The only efficient check which could be devised by the Ryots for their own protection, would arise from their becoming, if not Durputneedars, at least Seputneedars. Indeed it is only by supposing that they very generally did so, that the very small number of suits, stated by Mr. Prinsep to have been only seven in the year 1818-19, brought by Seputneedars against the Ryots of all classes can be accounted for.

In 1827, the late Mr. Malony, Superintendent and Remembrancer of Legal affairs, called the attention of Government to a new practice which had sprung up in the courts, in suits instituted by Zemindarry defaulters to resist the sale of their lands for the recovery of the arrears of revenue actually due at the time of the sale. Mr. Malony stated that the courts were gradually introducing a practice of deciding in *equity* on cases which the judges were only competent to determine according to the regulations passed for recovering arrears of revenue. In one case a sale was reversed, because the court considered it to be unjust to sell the estate for the trifling arrear of 17 rupees. Mr. Malony did not think the argument held by the judge to be valid; but he observed that, "under the opinions held by the judges in regard to sales, there was no such thing as *successfully defending a sale which had the least appearance of harshness in it.*" This case was felt to be one of much importance, and on the 26th of October, 1827, the Government recorded the following resolution:—"The decision in this case, if the balance of 17 rupees was admitted, was not warranted by the regulations. The courts of justice being no judges of the *discretion* of revenue officers in proceeding to sale, and having only to decide whether the act was *valid* or *void*, under the regulations applicable to the case. If there was an arrear, though but of one rupee, it would legalize the sale."

It does not appear that anything more was done to prevent the courts from exceeding the powers confided to them by the public regulations, than to circulate the foregoing resolution for the guidance of the judges in the usual manner, through the judicial department.

In the sam eyear, the Board of Revenue called the attention of the Government to the rules in force, for the recovery of arrears from mehals held by a number of proprietors, denominated "undivided estates."

The Board stated that there were three modes of recovery by sale, when an undivided estate fell in arrear:—

1st. The sale of the entire estate.

2ndly. That of a specific known portion of an estate, upon which a new allotment of its proportion of the permanently assessed jumma of the entire estate, must be made previously to the sale.

3rdly. The sale of fractional portions without any new adjustment of the jumma; in which case the purchaser becomes a sharer in common tenancy.

For many years the Board had not sold an entire estate, when the jumma exceeded 500 rupees, unless the arrear should amount nearly to one year's jumma. The difficulty of apportioning the just share of the general jumma upon a particular village or other known portion of a permanently assessed estate, had prevented the Board from resorting to the 2nd mode for enforcing the payment of arrears. The 3rd mode was, therefore, the one usually adopted in cases where it might not be necessary to dispose of the entire mehal.

It was represented by Mr. Ross, the 5th judge of the Nizamut Adawlut, that the latter practice, which dispensed with all previous inquiry to ascertain and define the nature and extent of the interests sold, gave rise to frequent disputes and quarrels. Even where the purchaser might be of the same caste with the old sharers, his intrusion among them, without their consent, could not fail to generate bad feelings between him and them; but when he happens to be of a different caste, those bad feelings must be greatly aggravated. The only remedy to those evils appeared to be a prompt administration of the law, and the immediate separation of the share directed to be sold from the rest of the Zemindarry lands. But the judge observed that neither of those remedies were available in the existing state of things. A final decision from a court of justice could not be hoped for in a shorter time than three or four years; and a separation might be considered almost impracticable, owing to the difficulty attending the application of the rules for regulating such divisions.

The Government, considering that there would be less danger from holding the entire estate liable for the regular payment of the jumma, than by selling undefined portions thereof, sanctioned the rule recommended by the Board of Revenue, directing collectors to issue proclamations intimating that such would in future be the practice, in order that joint proprietors in an undivided estate might place their interests under the protection of Sections 34 and 35, of Regulation 19, of 1814, by obtaining a separation and record of their several shares. In cases, however, where from calamities of season the proprietors might have been unable to realize their rents from their under-tenants, the collectors were to be instructed to report the circumstances to the Board to enable that authority to determine whether the cases were such as to call for an exemption from the summary operation of the system of recovery by public sale.

The case of Beerbudder Banoorjee, which occasioned the inquiry into the operation of the system of recovering revenue by the sale of undivided estates, appears to be as follows :—

Beerbudder, on 2nd March, 1826, purchased an eight anna share (the half) of a joint estate in the district of Burdwan : but he neglected to procure a separation of the share so acquired by him, and as the proprietors of the other half again fell into arrear, the Board, on the 28th December, 1826, sold a four anna share (one quarter) of the whole estate for its recovery, involving the rights of the new proprietor, as well as those of the real defaulters. The Government left it to the Revenue Board to afford Beerbudder adequate redress, as they had no experience of the remedies which the Board might be in the habit of applying to meet cases of a similar description.

Had the local authorities possessed precise information respecting the shares held by the several parties in the mehal in question, and the state of each shareholder's revenue payments, it would not have been difficult to have recovered the arrears by the sale of the defaulter's interests in the land ; but unless an undivided mehal is " in process of division," the entire mehal is held responsible for the revenue of Government.

The revenue records appear to be equally defective in respect to large Zemindarries held by a united family, though consisting of various mehals ; an instance of this description occurred in 1828.

It appears that a suit having been instituted in the supreme court by one of the members of an Hindoo family, that court passed a decree on the 16th September, 1828, directing the division of extensive Zemindarry lands in the districts of Nuddea and Jessore, and of a number of houses in Calcutta belonging to the family of the late Rutten Chunder Paul Chowdry, between two branches of that family, in the proportions of ten sixteenths to one branch, and of six sixteenths to the other branch. Both shares to continue to be held by the two branches as an undivided Hindoo tenure.

Mr. Elliot Macnaughton was appointed receiver of the rents and profits of the two shares, and he requested that the collectors of Nuddea, Jessore, and the 24 Pergunnahs might be directed to register the shares in the names of the parties interested in the decree of the supreme court. This request appears to have puzzled the Board of Revenue, who stated that their records did not afford them the means of information,—the only means of ascertaining the relative value and extent of the two shares depending upon an application being received from the parties for effecting a butwarrah (or separation) under the provisions of Reg. 19, of 1814, and until that could be effected the Sudder Board proposed that the three collectors should be instructed to enter the names of all parties as joint proprietors.

In February, 1829, an arrear occurred in the Zemindarries, situated in Nuddea and Jessore. The collectors advertised the lands for sale, but the receiver of the court requested to be informed whether anything had been done in partitioning the lands, and pending the reference of that question to the Government, he trusted the sales would be postponed. This led to a reference to the Advocate-General to ascertain his opinion " whether the supreme court had jurisdiction in cases touching the succession or transfer of real property in the Mofussil."

Mr. Pearson's opinion was adverse to the court's asserted right of jurisdiction ; but he recommended the policy of adopting " some plan" for carrying " into effect the decree of the court without interfering with the independent rights and powers of the Government."

The Board of Revenue were directed to instruct the collectors to act under the decree of the supreme court, and the application of the receiver thereupon in the same manner as they would act under a similar decree passed by any of the Company's courts, and the board were afterwards directed to ascertain and report the circumstances which had operated to prevent the separate assessment of shares allotted to separate parties under the court's decrees, and to frame such rules as might appear to be necessary to obviate the inconvenience The Government promised to communicate the result of the board's deliberations to the Court of Directors, but which has not yet been received

Instances could be easily multiplied of the extreme hardship inflicted upon individuals by the sale of Zemindarry estates for the recovery of revenue balances, but it may be sufficient to advert only to another instance, as it induced the Government to take into consideration the practicability of modifying the existing sale regulations A petition having been received from the late proprietor of a Mehal, complaining of the ruin that had been brought upon him by the sale of his lands in the middle of the year for an arrear of 108 rupees, being little more than one-fifth of the permanently assessed Jumma, the Government on the 19th May 1825, directed the Revenue Boards to "consider how far it might be practicable to restrict the practice of bringing estates to sale in the middle of the year, and, also, whether it might not be advisable to extend to the permanently settled provinces, and with what modifications, the plan of farming the estates of defaulters for a term of years"

The two Revenue Boards, which then superintended the affairs of the provinces permanently assessed, viz, the lower and central provinces, concurred in opinion that the existing rules which authorise the sale of lands at any time of the year should remain in force, observing that the punctual enforcement of the revenue instalments was effected solely by the estates in arrear being regularly advertised, and that, without the threat of sale thus held over the Zemindars, the revenue officers would have no means of compelling payment Should it be determined to restrict the sales to any particular time, or times of the year, the revenue would only be paid at these particular periods, and during the remainder of the year, the kists (instalments), though collected by the Zemindars from the Ryots, would be held back from the collectors' treasury Under the existing rules this could not occur, as the collector might proceed with his advertisement for any arrear of fifteen days' standing, and the Zemindars having the loss of their estates always in dread, were careful to anticipate the day when their property would be in jeopardy of sale

Thus it appears that the Boards merely consulted the convenience of the revenue officers in desiring to maintain the system of coercion, which dispenses with all inquiry beyond the examination of the monthly accounts, and the preparation of the advertisements for the sale of such Zemindarries as those accounts, on a particular day, may show to be in arrear As this process is repeated six or seven times every year according to the number of kists, in which the land revenue is payable it must often occur that apparently the whole of the assessed lands of a district are annually advertised for sale though the actual defaulters may consist only of a limited number of Zemindars

Next to the degrading influence which such a practice must have on the moral characters of the Zemindars, by which all are liable to be exposed as defaulters, the ill effects which it must have on the efficiency of the revenue officers, both European and native, are much to be lamented. A collector, unless he be a man of an active character, seldom transacts any business out of his office, the records in his possession ought to show the number of Zemindarries, and separately assessed Mehals, together with the jumma payable by each, but with respect to the manner in which that jumma is distributed over the Zemindarries and Mehals, by the recorded Zemindars, he knows nothing, though his liability to be called upon, by references from the judicial department, to decide summarily, upon questions of rent, renders an accurate knowledge of local customs, which, in spite of our regulations, continue to be regarded by the people as the standard of assessment, absolutely necessary for settling such disputes. "One of the benefits," it was observed by Sir Thomas Munro, in his Minute on the Northern Circars, "expected from the permanent settlement, was its enabling the Government to reduce the collector's establishment to a few native writers. That settlement had deprived the collector of all control over the 'village officers,' and deprived him of the means of obtaining accurate informa-

tion. When any difficulty arose the collector had no person on his establishment capable of affording him aid."

On the subject more immediately under consideration, it was observed by Government that "the great evil of a mid-year sale seemed to be the difficulty of adjusting between the purchasers and the old Zemindars, *the collections for the year from the Ryots and under-tenants*, from whom, by the rules of Regulation 5, of 1812, the collections for the year are to be made according to the existing Jummabundy." The Government had proposed to farm the lands which fall into arrear for a specific term, instead of selling them: but the Boards remarked the farmers would have the same difficulties to contend with in the cases of mid-year sales as the auction purchaser. Neither did it appear to the Boards that the attachment of the lands by a Government officer would prevent the Zemindars in arrear from continuing their collections from the Ryots. They observed that the collusion of a few Ryots with the Zemindar and the Putwarries, involved the whole question as to the rents remaining to be collected, "in so much intricacy, that after endless litigation, the real merits of the case are seldom fully ascertained."

Although farming, or attaching the lands, were neither of them such a form of process as might be substituted for sale in the course of the year, the Vice-President in Council was, nevertheless, of opinion that "cases frequently arise in which it would be advisable, instead of proceeding to actual sale, to advertise for tenders to take the estate in farm for a term of years, so as to preserve it eventually for the family of the defaulter, and that this course would be found particularly advantageous in instances where the arrear was owing to extravagance, or bad management, or to disputes amongst joint proprietors, pending a Butwarrah (separation of shares) and on other similar occasions."

Government observed that in the lower provinces the revenue officers were precluded from substituting a farmer of revenue for the engaging proprietors of a permanently assessed estate; but as the Vice-President in council deemed "it expedient to vest those officers and the Board generally with the discretion in question, subject to the necessity of referring every case of the description for the special orders of Government," it was therefore resolved that "provision should be made by regulation for extending the rule in question generally throughout the provinces belonging to the Presidency of Fort William."

A regulation having been drafted giving effect to the resolution of Government, was submitted for the consideration of the members of the Revenue Board, who recorded minutes dissenting from its provisions as a general measure.

Mr. Pattle, the senior member of the Board, would approve of a measure which would give to the Board the power to let estates in farm in bad cases, such as quarrels amongst sharers, which usually arise from two causes:

1st. Some of the sharers purposely or wilfully preventing the completion of Butwarrash. (Separation of shares.)

2nd. Certain sharers withholding the Government revenue from motives of enmity and vindictiveness, in order to force a sale and thereby to injure their coparceners.

But Mr. Pattle considered that it would overwhelm the Board with business if they were required to make a separate report on each case. He observed that "if the Board were not to be trusted, the Government should take from them the higher power they possessed of selling an estate for arrears of revenue."

Mr. Pattle wished that the sentiments of the Zemindars should be collected after the benevolent intentions of Government had been fully explained to them by the collectors; and he particularly recommended that the farmer and his security should be held responsible for any default in his farming engagement.

Instead of farming the undivided Mehals which may fall into arrear, Mr. Money, another member, suggested "whether it would not be advisable in cases where it may be fully ascertained that the default in a joint undivided estate was owing to one or more notoriously bad characters who invariably withhold from the managing proprietor their quota of the Government Jummia, and thereby bringing the whole estate into jeopardy (which is only avoided by the payment of the arrears by the other sharers,) to give the collectors authority to put up to sale the shares of the actual defaulters, and thereby to get rid of them to the future peace and comfort of the remaining well-disposed sharers of the estate." Mr. Money added, "if the collectors would only fully and patiently investigate all cases of

this kind so that no doubt should remain as to whom amongst the proprietors of a joint estate the default attached, he could see no objection to the measure."

Mr. Halhed, the third member of the Board, observed, that the object of the proposed regulation would be defeated by the very means employed to save the property to the family of the defaulter; for the revenue farmer would endeavour to make the most of his bargain, while the estate was at his disposal, and it was more than probable that at the expiration of the lease, it would be found in a worse condition than when the lease commenced. Mr. Halhed also remarked, that the farmer would not pay a larger rental than that which the proprietors had already paid, and to meet which the resources of the estate had proved inadequate.

The first of these opinions is undoubtedly entitled to serious attention, but the second is founded on so clear a misapprehension of the real nature of the case, that surprise is excited that a gentleman of Mr. Halhed's acknowledged ability should have been betrayed into so obvious an error. The lands settled in 1792 were generally under-assessed, and it has been frequently asserted, by men of great experience, among others, by the late Sir Thomas Munro, and latterly by Mr. Mackenzie, that the Jumma payable by the Zemindars bears lightly on their collections from the cultivators, compared with the amount estimated in 1792, when the proprietary interests of the Zemindars were assumed at 10 per cent. of their respective Jummas.

With respect to the allowance to be assigned to the Zemindar, during the period he might be excluded from the management of his Zemindarry, under the proposed regulation, Mr. Halhed asked, "Can malikana on the produce be withheld?" He added, was "it proposed to grant malikana to the proprietors, if so, might not the Zemindars be induced to run into expenses for the celebration of the ceremonies of marriage,* of Suttees, Shrads, &c., and to levy as much as they could from the Ryots, and leave the property purposely in balance, under the conviction that by the operation of the regulation, they should be secured in their proprietary rights, and receive a malikana of 10 per cent. for the maintenance of themselves and families.

The foregoing observations would apply more forcibly to the state of things in the upper than in the lower provinces; because by the permanent settlement, the Zemindars' interests, in as far as the Government Jumma is concerned, are clearly dfined. Let it be supposed that a Zemindarry containing six villages and 300 cultivators falls into arrear of two-thirds of the Government Jumma; that the whole of the land revenue to the same extent, had been collected from the 300 cultivators, and applied by the Zemindar in paying debts, for which decrees of Court may have been obtained, which is just as likely to be a cause of incumbrance, as those adverted to by Mr. Halhed, it cannot be contended that the Zemindar has acted imprudently, in satisfying a demand which would as surely have deprived him of his Zemindarry, as his subsequent default to Government. In the case supposed, the Zemindar merely did what thousands do every day, put off an existing evil at the hazard of greater loss at a future time. The inconvenience in the case above supposed, and which cannot be of infrequent occurrence, both to the Government and the people, from whom the land revenue, and that too without any equalization or tolerable definition, is periodically collected in the villages, are the natural consequences of the system which vested a proprietary right in a third party, over funds purely fiscal. But the question to be solved is,—will the convenience of all parties be best consulted by the temporary confiscation, or the absolute sale of a Zemindarry of an embarrassed Zemindar, let his embarrassments proceed from whatever cause they may?

By attaching the Zemindarry for seven or ten years, (for it would be well to fix a limit) Government should declare its right to re-adjust the assessments of the defaulting Zemindar with the view of fixing the future demands of the state on the subordinate, but equally hereditary tenures, as had been done in respect to the Zemindar's Jumma. A Punchayet (or a jury of valuators) from the adjoining villages composed of respectable cultivators, would enable an intelligent revenue officer to settle the field rents with tolerable accuracy, and the surplus of the rents so adjusted, might be appropriated as follows;—

1st To discharge the arrear due to the Government.

2ny, To pay off all other incumbrances of the Zemindar; and,

3rdy, If the creditors should consent, to provide for the support of the Zemindar and his family.

* This cause of expence has ceased with the prohibition of the ceremony of Suttee.

Indeed, such a process would in various respects resemble the sequestration of a clerical living in this country,—but there is this marked distinction between the tenants of the Zemindar, and the cultivators who pay tithes in England, that in the case of the Ryots, the process properly conducted, would be certain to conduce to their ultimate advantage, while in the latter case, the transfer to lay management is seldom an improvement.

The sale of the Zemindarry tenure would at once provide a fund for paying off the arrears due to Government, and whatever balance might remain, would go to satisfy the claims of creditors and the residue, if any, would belong to the late Zemindar. But unless the revenue officers previously to the sale took pains to adjust the accounts between the defaulter and his Ryots, a transfer by sale would entail upon the cultivators, numerous evils, which will be explained in a subsequent part of this memorandum.

Mr. Halhed approved of the plan recommended by Mr. Money, for selling the shares of defaulters in joint and undivided Mehals.

Mr. Elliot addressed a letter to the Secretary of Government, Mr. Prinsep, pointing out the practical objections to the proposed plan; but again it is to be remarked that these objections relate chiefly to points affecting the convenience of the departments of Government in realizing the land revenue with the least possible trouble, and the smallest apparent cost. Mr. Elliot entirely shuts out of his view the trouble and cost, the exactions, the heart-burnings and consequent breaches of the peace, which the judicial functionaries are called upon to redress, and failing to redress the civil wrongs, they more readily succeed in punishing the criminal acts which originate in their own failures.

Mr. Dorin, a member of the Sudder Adawlut, to whom Mr. Prinsep communicated the intention of Government to pass the regulation, approved of its principle, as it seemed to him likely to mitigate the harshest feature of our system, the sale of lands for the recovery of arrears of revenue. He observed that the feelings of men in all countries, and in India as strongly as in any, were linked with hereditary landed possessions, the loss of which was viewed by them as the greatest of hardships. "The Criminal Records" he added, "would show what was often the fate of the new possessors by auction purchase. "Hence," he remarked "there arose considerations beyond the mere profit and loss which the Government must sometimes look to, and which it must view with its statesmanlike as well as its fiscal eyes."

In the final resolution recorded by Government it was stated, that "under the doubts expressed by all the members of the Board of Revenue for the lower provinces, as to the beneficial effect of the regulation, the Vice-President in Council, not attaching much importance to the measure, and never having intended that the discretion to farm should be used except in cases of very rare occurrence, such as it would produce very little practical inconvenience to leave to be otherwise disposed of under the general regulations, Resolved, that the draft and other papers be recorded, and that its enactment for the present be suspended."

The returns received from Bengal of the amount of landed property sold, for arrears of revenue under the permanent settlement regulations are very unsatisfactory as they are framed on principles which do not admit of a continuous comparison being made of the effects of the sale regulations in depriving the hereditary Zemindars of their official tenures.

In the early dispatches of the Government reporting the operation of the new revenue arrangement, much anxiety was manifested to guard the Court of Directors against impressions unfavourable to the moderation on which the perpetual assessment had been made, in consequence of the numerous estates which were periodically advertised for sale. The Court were informed, in a dispatch dated the 27th October, 1793, that it was the intention of Government to furnish the Court annually with a statement, showing the lands advertised for sale for the discharge of arrears of revenue, and those actually disposed of."

In conformity with that promise a statement showing the operation of the new system during the year 1793-4, which may be considered as the first year of the perpetual settlement, was transmitted in a dispatch dated the 20th August, 1795. Government observed that the arrears in all the provinces amounted to Rs. 8,04,029, and that of that amount the sum of Rs. 5,33,994 had been sold in Burdwan alone.

The arrears in Burdwan were stated to have originated in circumstances wholly foreign to the settlement. The Government were not prepared to furnish

the Court with the particulars of the arrears; but they thought the amount of the sales so inconsiderable as to render it rather a matter of surprise that more should not have taken place, considering the many instances of extravagance, folly, and mismanagement, which must necessarily exist amongst the multitude of proprietors from whom the revenues were collected."

"The foregoing explanation is a fair specimen of those which subsequently accompanied the returns of revenue sales, from which the following statement has been prepared.

It will be observed that columns Nos. 1, 4, 6 and 7, contained the information reported to the Court of Directors for 17 years. During three years, 1813-14 to 1815-16 an additional column No. 3, was added, showing the amount of the Jumma in each of those years, which the Board of Revenue had authorised to be sold, but which was not brought to sale in consequence of the Zemindars having paid up their arrears; during the succeeding eleven years, 1816-17 to 1826-27, the Revenue Boards reported the total amount of Jumma which was advertised in each year, but not sold. This information will be found in column 2. The practice of advertising the estates of defaulters without discriminating between the Zemindars occasionally, and those habitually in arrear, arose probably from a desire to save the Revenue Boards the trouble of a previous reference. Column 5, shows the amount of Jumma on lands, for which no purchasers could be obtained, in consequence, it is presumed, of the lands not being equal to pay the Jumma. These lands, of course, lapsed to Government. This information which is very instructive, was only supplied for four years, from 1823-24 to 1826-27. The number of years' purchase in column 7, was founded on the presumption that 10 per cent. formed the average net rent of the Zemindars, who were declared the proprietors of their estates in 1793.

Statement of Lands advertised for Sale on account of Arrears of Revenue, and the portions sold in Bengal, Behar, and Orissa, (excluding Cuttock, which has not been permanently assessed,) from 1793-4 *to* 1830-31.

1	2	3	4	5	6	7	
Year.	Jumma of Lands advertised for sale but not sold.	Jumma of Lands ordered for sale but not sold.	Jumma of Lands sold.	Jumma of Lands put up for sale but not bid for.	Produce of the sale.	No. of years' purchase, Zemindars' interest valued at 10 per cent.	
	Rupees.	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Yrs.*	*Mo.*
1793–4	– –	– –	8,04,029	– –	– –	–	–
1794–5	– –	– –	8,91,013	– –	– –	–	–
1795–6	– –	– –	2,35,966	– –	3,70,641	15	–
1796–7	– –	– –	14,18,756	– –	17,90,017	12	7
1797–8	– –	– –	22,74,076	– –	21,47,580	9	5
1798–9	– –	– –	38,65,949	– –	24,21,857	6	3
1799–1800	No statement has been received for these years.						
1800–1							
1801–2							
1802–3	– –	– –	5,77,804	– –	6,14,906	10	8
1803–4	– –	– –	5,58,987	– –	5,38,946	9	7
1804–5	– –	– –	3,30,338	– –	3,53,998	10	8
1805–6	– –	– –	1,35,737	– –	1,29,888	9	7
1806–7	– –	– –	3,23,459	– –	– –	–	–
1807–8	– –	– –	1,49,053	– –	1,54,389	10	4
1808–9	– –	– –	86,964	– –	2,14,039	24	7
1809–10	– –	– –	83,485	– –	2,32,451	28	–
1810–11	– –	– –	16,926	– –	74,140	43	9
1811–12	– –	– –	30,931	– –	1,59,232	51	6
1812–13	– –	– –	90,898	– –	4,08,395	45	–
1813–14	– –	27,51,777	1,50,213	– –	10,64,418	71	0
1814–15	– –	20,93,151	74,053	– –	4,20,279	57	0
1815–16	– –	28,90,005	96,972	– –	3,73,346	38	6
1816–17	2,22,23,048	– –	17,930	– –	1,22,871	69	6
1817–18	1,65,87,864	– –	30,971	– –	1,30,729	42	0
1818–19	2,07,91,201	– –	431,37	– –	1,28,645	29	9
1819–20	2,36,42,828	– –	55,537	– –	2,71,407	49	nearly
1820–21	3,29,01,247	– –	1,08,017	– –	4,80,231	44	0
1821–22	4,18,08,739	– –	59,051	– –	4,00,312	67	0
1822–23	2,48,62,734	– –	40,068	– –	1,80,212	45	0
1823–24	1,88,19,816	– –	54,676	2,118	2,80,866	51	0
1824–25	1,88,79,040	– –	1,05,882	11,698	1,64,230	15	6
1825–26	1,83,94,608	– –	47,298	11,787	1,49,624	34	0
1826–27	2,30,57,006	– –	81,207	13,738	2,36,930	29	0
1827–28	– –	– –	1,35,260	– –	5,29,648	39	0
1828–29	– –	– –	99,414	– –	3,12,998	31	6
1829–30	– –	– –	45,678	– –	1,47,669	32	0
1830–31	– –	– –	1,03,396	– –	4,42,680	42	9

The Calcutta Finance Committee, in their Report, dated 12th July, 1830, acknowledge that "in the permanently settled districts of Bengal, nothing is settled and little is known but the Government assessment;" and Mr. Elliott (late Superintendent of the Stamp Revenue) stated, in a Report dated 15th April, 1819, that the Government were rapidly losing all knowledge of the names of the parties holding Zemindarries and other lands permanently assessed. Mr. Elliott had visited the Cutcherries of a great number of the Collectors in the Lower Provinces to ascertain the effects of the Stamp Regulation 16, of 1814. He found that the rules contained in Regulations 21 and 48 of 1793, requiring the registry of all transfers of landed property paying revenue to Government had generally been neglected. Even the "transfers of names in the Collector's registers," Mr. Elliott was convinced were "in 90 cases in 100, totally unattended to in every district in Bengal." Mr. Elliott observed upon this subject that "it might seem strange that men possessing large landed property should not choose to have it transferred, in the official registers of the district, from the name of the last proprietors to their own; that they should prefer being one of many proprietors, each being responsible for the balances of revenue payable by all the rest, (as in the case of joint undivided estates) without allowing the Collector to know to whose house, or to what village advertisements notifying proposed sales should be sent, though they were aware that he had the power, and indeed was compelled, to sell their estates if an arrear should accrue, might well astonish any person not perfectly acquainted with their reasons and motives for desiring to remain unknown." Mr. Elliott remarked, that the mischief arising from this practice "could not fail to be great in the first place to Government, in the next to individuals. It opened a door to every species of fictitious holding and fraud, and tended most materially to increase the labours of the Courts."

If Mr. Elliott has not greatly exaggerated the defective state of the revenue records in the Provinces permanently settled, it is easy to understand the declaration made by the Calcutta Finance Committee, that in these Provinces "nothing is settled, and little is known but the Government assessment." An attempt was, indeed, made in 1820, to establish a general system of village and district records in connection with the reform of the office of Puttwarry (village accountant,) under Regulation 12 of 1817, and the restoration of the office of Canoongoe (district register-keeper) under Regulation 1, of 1819. The Government passed a resolution on the 17th March, 1820, in which, after adverting to the defective state of the records in the offices of the Collectors in the lower provinces, they observed that, "without accurate registers of landed property, and some authentic record of the limits and extent of estates, of the tenures under which land was occupied, and of the rights, interests, and privileges of the various classes of the agricultural community, *to which the judicial authorities might refer as a means of checking at least, if not superseding the information or evidence produced in individual cases of litigation, it seemed almost vain to hope that civil justice could be administered to the people.* Nor was the possession of such information less importantly useful to Government, in determining *on the propriety of any general rules which it might be proposed to adopt, and the modifications which the local peculiarities of particular districts might require, than it was necessary to the attainment of the specific objects with which such measures might be adopted.*"

It was resolved, "that in order to secure the regular and systematic preparation and preservation of public records throughout the country, a permanent Committee should be constituted in each district, consisting ordinarily of the judge and Collector of the district, with the Zillah or city registrar as secretary; and that at the head stations of the Courts of circuit, the senior member of that Court, should also be a member of the Committee."

"Of all papers which might be of sufficient importance to deserve preservation in the District Record Offices, it would be essential that accurate lists should be deposited in a general record office at the Presidency. Of many such documents it would be highly useful that abstracts should be made in English, and transmitted to that office; and of the most important records it would be proper that authentic copies should be similarly deposited."

"For the superintendence of the head record office, as well as for the purpose of framing general forms for the Mofussil (country) records, of preserving, as far as practicable, regularity and uniformity in the proceedings of the district Committees; and of causing such lists, copies, and abstracts of the docu-

ments recorded in the several District Record Offices, to be transmitted to the Presidency as might appear necessary or useful. His Lordship, in council, resolved to constitute a permanent committee at the Presidency consisting of the several officers noted in the margin.*

"It was observed that the more immediate object of the arrangement was to secure the preparation and preservation of proper records and registers relating to landed property, tenures, and rates of rent; and, in the first instance, the labours of the Committee would be directed to the object of ascertaining, what records connected with those matters were in existence, and of having proper accounts taken, and lists made of them, they would then proceed to consider and suggest the measures to be adopted for preserving the public records.

"An early object for the consideration of the Committee would be to determine the nature and extent of the information to be required from the Canoongoes and Puttwarries; and in considering that object, their attention would be directed in a special manner to the means of ascertaining the extent and limits of estates, with the view to the decision of suits relating to disputed boundaries, of defining the rights of the inferior tenantry, and of adjusting differences between landlord and tenant."

"The expediency of using further measures for compelling the registry of all transfers and assignments of landed property, whether by direct penalties, for default or by holding, incomplete, all transfers or assignments not duly registered, and denying the assistance of the Courts in maintaining claims founded on such transactions, until the defect of title should be supplied, would also be a fit subject of early consideration."

It was trusted, that "by the union of the revenue and judicial officers, everything would be suggested that was necessary for the purposes of both departments; and as the propositions of the several district Committees would be fully considered by the Committee at the Presidency, the whole scheme would, it might be hoped, be digested and reduced into form, on the most comprehensive and judicious principles."

It was conceived "that it ought, ultimately, to be made a part of the duty belonging to the Presidency Committee, gradually to collect and to digest, in the shape of memoirs and reports, all information of a general description, relative to the nature of the landed tenures, the structure of the village institutions and the agricultural economy of various parts of the country."

"That Committee might likewise probably be very advantageously employed in selecting for publication such documents as it might appear advisable to distribute generally to the Courts and Collectors, with a view of placing them in possession of the principles of the system which they were called on to administer, and of the object of the laws which it was their duty to enforce."

The Presidency Committee submitted to Government, in August, 10 , a minute, describing the plan of registry proper to be adopted. They recommended that three general registers should be formed for each Pergunnah, or subdivision of a Zillah, or collectorate.

1st. For Malgoozarry lands held of Government either under perpetual or temporary settlements.

2nd. For Lakhraj tenures or lands held free from the payment of the Government land tax.

3rd. For villages: this register to contain all matters touching the prescriptive rights of the cultivators, which may be satisfactorily ascertained.

The Presidency Committee proceeded to explain the mode in which the first general register was to be formed. Each Mehal to be entered by its name, alphabetically, and numbered. This being done, a head was to be reserved for the names of the Malgoozars who engage with Government, or are entered on the Government books, whether under true or fictitious names. A separate register of those Malgoozars to be kept, numbered according to the register of Mehals or estates, in which the officers of Government should enter all information respecting the transfer of Mehals, or the names of the parties, who had

* 1. Junior Member of the Board of Revenue.
2. Fourth Judge of the Court of Sudder Dewanny Adawlut.
3. Secretary to Governor in the judicial department.
4. Secretary to Governor in the territorial department.
5. Superintendent and Remembrancer of legal affairs.

purposely concealed their connection with the assessed mehals, to evade the consequences of any acts which might expose them either to revenue or civil processes. Registers of all decrees of court, mortgages, and other transactions, should be carefully kept, numbered according to the general register of Malgoozarry lands.

2nd. The general register of Lakhraj tenures, to include all lands held under any grants, assigning either the whole or a part of the land revenue of any lands, "other than those created in perpetuity under the permanent settlement." This register to be divided into two parts,—the one for tenures which have been regularly confirmed by the British Government; the other for tenures, the titles to which may not have been duly examined and decided upon by a competent authority, and which tenures may be regarded and entered as claimed.

3rd. The register of villages, or mouzas, to contain a specification of all persons claiming a right of property in the soil, that is to say, on heritable or transferable title of occupancy, subject to the payment of revenue demandable by Government or its representative. It was observed, however, that the formation of the village register would not be found so easy in the lower (permanently settled) provinces, as had been done in the upper, or ceded and conquered provinces under temporary settlements, from the difficulty the collectors experienced in ascertaining the names of the villages included in permanently settled mehals or estates. The rates, whether demandable from Khoodkhoost,* or Pyekhoost Ryots,† could, as they were ascertained, be entered in the Jummabundee, (detailed settlement) register; and also the limits of boundaries of villages, according as they might be settled.

The Presidency Committee submitted to Government a minute of their proceedings, dated 11th April, 1823. The attention of the committee appeared to have been steadily directed to the formation of the general registers, both of the assessed lands, and those held under rent free, or other favourable tenures. The committee observed, that "upon a review of the whole progress made throughout the country, they had reason to congratulate themselves and the local authorities generally. In the districts of the central and western provinces," most of which were under temporary, and therefore more specific and detailed settlements, "the plan had been comparatively of easy execution, and the progress which had been made afforded good ground to hope that, not only that Government would be furnished with a complete and trustworthy English record of the mehals and villages from which the revenue was drawn, but that the public officers would have at hand an index by which every item of information existing, or which might accumulate in the records would be readily found. In those districts where the revised settlements directed to be made by Regulation 7, of 1822, were to be carried into effect, important facilities would be afforded for the registry of information which the collectors might record."

In the lower provinces of Bengal, the committee justly observed, that "the very difficulties which were found to oppose the obtainment of an accurate account of the mehals and villages of each district, namely, the desire of the Zemindars to conceal the extent of their assessments and other unauthorized advantages, "ought to be incentives to a steady prosecution of the scheme. Placing out of sight the gratifying object of recording, and thus protecting the rights which any class of Ryots might any where be found to possess, it seemed quite indispensable that the Government should possess an accurate account of the distribution of the lands of the country into revenue and rent free (Lakhraj) tenures; and also both proper and desirable that they should have some account of the actual revenue, and appropriation of the territory from which the revenue was drawn."

The committee submitted a further Report of progress dated 2nd September, 1824, and stated in detail the success that had attended the efforts of the several district committees to complete the work entrusted to them.

The Report of the committee for the following year 1824-25, accounted for the slow progress of the local committees in the lower provinces, by stating that the great confusion of the records through which the materials for forming

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* Hereditary cultivators. † Annual cultivators.

a record were scattered, was such as to render the work,* one of great difficulty; to be accomplished only gradually, with much labour of compilation and correction."

The Government having reason to believe that the slow progress in forming the general registers in the lower provinces, proceeded in a great degree from the public officers composing the district committees not possessing sufficient leisure to instruct the registrars in their duty, recommended it to the Presidency Committee to depute one of its members to some of the districts in Bengal for the purpose of instructing those registrars, who were least acquainted with the duties assigned to them, and for putting the proceedings in those districts in a proper train."

The Calcutta Finance Committee, without affording any explanation of their reasons, appear to have included the charges attending the Record Committees, among the number of unnecessary disbursements which they recommended to be retrenched. Mr. Mackenzie stated in reply to the circular queries, issued by the India Board in January, 1832, that "nothing effectual had been done towards the reform of the village accounts;" that "the Canoongoes of the lower provinces had, with a few exceptions, been dismissed;" and that "the Record Committees had been dissolved." Mr. Mackenzie ascribed this marked failure of the Government to perfect a work from which so much good was expected, principally to "the resistance of the persons to whom our revenue contracts had given an almost uncontrolled power of lording it over the community, their great influence with our subordinate functionaries; our unreasonable preference for our own countrymen, and our unjust and foolish disregard of the means necessary to call forth the exertions, and ensure the co-operation of the natives."

The sum saved by the abolition of the record committees and the improved plan of registry, entered in the Finance Committee's Report, dated 12th July, 1830, amounted to Rs. 59,160 per annum.

In the letter from the Court of Directors to the Government of Bengal, dated 21st March, 1821, information was directed to be obtained from the local authorities, to ascertain the causes which produced so great a diversity of prices obtained for lands sold for the recovery of arrears of revenue, as had been exhibited in the returns of those sales, received from Bengal at various periods. The boards of revenue were in consequence instructed to circulate queries among the collectors of the land revenue. The replies received from the collectors in the Behar and Benares districts, threw much valuable light on the operation of the Regulations of 1793, but they do not contain any suggestions for correcting the evils which resulted from the system.

1st. As to the necessity of maintaining the sale process for the security of the permanently assessed revenue.

The collector of Sarun, Mr. Kennedy, ascribed the irregularity of the Zemindars in discharging their revenue kists (instalments) to their habits of extravagance and general mismanagement. But the greatest evil in his district, which required correction, was the universal practice of the Zemindars "anticipating payment of rents from their under Talookdars and Ryots." He

* Mr. Pringle, the Zillah Judge of Sarun, in his observation on the late Mr. Harrington's proposed Regulation, dated 12th October, 1832, remarked that he was a collector in Bengal for a period of three years, and devoted much attention to the reform in the offices of Canoongoe and Puttwarry, and to the formation of registers, from materials furnished by the Puttwarrys and Canoongoes. He was convinced that the measure of establishing a satisfactory record, failed in consequence of *too much having been attempted*. The accounts required were numerous and intricate, and many of them were of little use, when obtained. Mr. Pringle therefore suggested that the collectors should require "all landholders, to furnish within a certain period, a jummabundee for each of their villages, containing the following particulars: *the name of each Khoodkhoost Ryot, the quantity and description of land occupied by him;*—the *amount of annual rent*, and *rate charged on each description of land*, and *whether held on a Pottah, or not*. Mr. Pringle recommended that this jummabundee, when furnished, should be published at the village, with a proclamation, intimating that all persons disputing its correctness, might state their objections to the collector within a certain period. Mr. Pringle did not think that there would be much difficulty in adjusting any differences. Instead of fining landholders, who might refuse, or neglect to furnish the jummabundee, the collector should be empowered to depute a native officer to prepare it on the spot at the expence of the landholders. Mr. Pringle could confidently state from his "own experience as a collector, that the measure might be carried into effect in a very short period, without much difficulty and without any expence to Government, and that the ready information, such a register could afford, would soon prove a sufficient, and not a vexatious, check against oppression by the landholders, without requiring any other enactment than the Regulations now in force."

observed that the practice might "be the root of all those evils for which it was the object of the present discussion to find a remedy. The Zemindar exacts in advance for eight or twelve months from his Talookdars or Ryots. These people to make good his demands, are forced to fly to (merchants) Mahajuns, and raise money by mortgaging and selling their expected crops at a rate far below what they would obtain, were they permitted to carry it freely into the markets, besides paying an exorbitant rate of interest for the loan. The Zemindar squanders the receipts on some idle expensive ceremony, and never thinks of his engagements to Government, until a proclamation forces the unwelcome consideration on his attention," when he in his turn has recourse to the money-lender, for the means of saving for a time his estate from alienation.

Mr. Kennedy was aware that the practice of anticipating rents was contrary to regulation, and were the Ryots free agents, he should consider it fair that the advance should not have any effect in preventing Government from realizing its dues; were the Ryots free agents, Mr. Kennedy supposed it impossible that they should without any view of future benefit continue to make advances, at the probable risk of being compelled to double payment. But he adds "the Ryots are without protection, and as happens in all such cases, can do nothing but submit." He remarked that a mere order of Government with a retrospective penalty on the Ryot, would be insufficient. The active offender is the Zemindar, the Ryot is the passive and innocent sufferer; and *as the remedy of attachment is entirely* prevented by the practice, Mr. Kennedy was of opinion, that both justice and humanity required Government to step in to protect the helpless tenant, to restrain the tyrannous Zemindar, and to defend and maintain their own rights."

Supposing it practicable to prevent the collection of rents, until they become due, Mr. Kennedy would not recommend the attachment of estates as a preferable mode of realizing the Government revenues; because the Aumeens* deputed to enforce the process of attachment, were generally rapacious and dishonest, and ignorant of the state of the Zemindarry they are sent to attach, and of the relative interests and rights of the numerous sharers and Ryots." Under these circumstances, Mr. Kennedy conceived that the employment of such agents would be productive of the greatest vexation and injury to "the Ryots, landholders, and eventually to Government."

Mr. Kennedy deprecated "the very common custom of annulling sales by the superior authorities," because it occasioned much uncertainty whether the purchase would be binding on the parties, and prevented competition in purchasers. "It besides held out to defaulters hopes of eventual escape, and caused relaxation in their payments, which otherwise would not take place."

The collector describes the unwillingness of the board to confirm sales, to be "misplaced tenderness which injures some, produces disrespect in others, and at last compels severity and strong coercion on the part of the executive officers of Government."

Mr. Kennedy admitted that the motives which actuated the Government in manifesting reluctance to the alienation of landed property for the purpose of realizing their revenue, were of the most pure and disinterested kind;" but he questioned whether they did not "tend to increase and aggravate the mischiefs they were intended to allay and prevent. Every act of forbearance," Mr. Kennedy observed, "encouraged procrastination; one kist becomes due, and delay must detract from the Zemindar's ability to pay; another kist falls due, the difficulty is increased; a third kist becomes in arrear, and the collector importunes the Zemindar, who must try to get more time, but, if he cannot succeed in that object, he must go to his Shroff; at first, perhaps, he gets money easily, but the continuation of this system is evidently ruinous, and the terms of the banker increase in severity, exactly in the same ratio as the Zemindar becomes unable to bear them; eventually the estate changes owners—the banker becomes proprietor, and the Zemindar a beggar."

Mr. Kennedy was of opinion that "if punctual payment were rigorously enforced, the Zemindar would be compelled to be provident, and to be prepared to meet the Government demand. There would be then no room for delusion from false hopes, as he could not expect delay;" in short, Mr. Kennedy recommended that every failure of a Zemindar to fulfil his engagements, should be punished by the immediate sale of his estate.

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* Revenue Officers.

Mr. Kennedy endeavoured to account for the regularity with which the land revenue is realized in the districts of Goruckpore, Ghazeepore, and Juanpore, throughout the first of which a permanent settlement does not exist, and in the two latter only partially, by supposing that the Zemindars, holding temporary leases, had to court the favor of Government, which they knew would be best secured by punctuality of payment, with a view of obtaining a permanent property in the soil. Mr. Kennedy imagined that the Zemindar under temporary leases had "more to dread the entire alienation of his tenure, than the permanently assessed landholder, because less compunction would be felt in depriving a person of an interest in the soil of only a few years, than of an interest of permanent property."

Mr. Kennedy gave it as his opinion that in the Sarun district, "nothing short of sale, or a positive assurance of its taking place in the event of default, would ever secure with punctuality the payment of the land revenue;" and he was further of opinion that "the more rigorously that system was enforced, the more would be the punctuality, and the fewer would be the actual sales, when the landholders became assured that nothing but punctuality would save their lands from alienation."

Mr. Kennedy however admitted that occasional recourse to the less severe process of attachment of property, would prove useful and beneficial; but, that as a general means of realizing revenue balances, he was persuaded it would operate with extreme hardship upon all classes excepting the Zemindars against whom the measure was principally intended to be directed.

The collector of Tirhoot, Mr. Fane, stated, that, "though thousands of estates had been annually advertised for sale in that district for the recovery of arrears of revenue, it was only in a very few cases that it had been found necessary to proceed to the actual sale. In the course of the last three years eight estates were sold." Mr. Fane had no doubt that if the process of sale was "persevered in," it would secure the punctual discharge of the revenue.

It had been supposed by the Government, that the plan adopted by the central board, of attaching the lands and distraining the private property of defaulters, would secure "a more punctual realization of the revenue, and increase the knowledge and influence of the revenue authorities." But it would appear that Mr. Fane never imagined that any direct controul should be exercised by a collector over the inferior officers employed on this duty, for he could not "perceive to what useful purpose an exact knowledge of the jummabundee of an estate could be turned by a collector; nor how Government or individuals could be benefitted by the latter being made sensible of the ability of the officers of the former to conduct Mofussil detail. Indeed, under the regulations applicable to Behar," it did not appear to Mr. Fane to be of any "practical utility to a collector to know that the revenue of an estate was withheld, because some of the proprietors cultivated *more land at lower rates than their interest in it entitled them to; or, because some of them neglected to contribute their portion of the revenue.*" Those, he observed, "were the chief causes of the dispute in Putteedarry Mehals, and a collector had no power to apportion the precise share of land, that each proprietor should cultivate at Khoodkhoost rates; nor to enforce the discharge of the balance by coercive means applied to the individual defaulter." Mr. Fane however admitted that the "sale process," operated harshly in Putteedarry Mehals, "occupied in joint tenancy by many proprietors. It frequently compelled some of the sharers, in order to save their own interests from sale, to discharge more than their due proportion of the revenue, and where the inclination, or the means to do so month after month were wanting, the actual enforcement of the process which then became necessary to secure the revenue, involved all the sharers in one common ruin."

The process in Mr. Fane's opinion, "might be greatly mitigated, if not entirely dispelled by the collectors being *vested with authority to receive and try with all the formalities observed in court, suits instituted by a sharer in a joint estate to recover money paid into the collector's office on account of any monthly instalment of revenue in excess of the proportion justly due from such sharer or sharers:* instead of leaving them as at present to recover the amount from their co-parceners, "by the tedious process of a regular suit in court." Mr. Fane did not suppose that a collector would generally require more than six weeks to determine a suit of this description, but it would be necessary "to empower collectors to carry their decrees into immediate execution by exposing to sale, after the usual notice, the

fractional or other interest of the persons against whom a demand of the nature above referred to, might be brought and proved."

It appeared to Mr. Fane "that it would be a considerable improvement in the sale system, if four days in the year were appointed by regulation for the sale of all estates from which arrears of revenue might be due, and defaulters could not then plead ignorance of the danger to which their property was exposed by withholding the revenue."

Mr. Charles Tucker* appears to have taken a much more comprehensive view of the question. He stated "that in the upper provinces, where the assessment was much more heavy, where the landholders were generally needy, and where sales of land though seldom resorted to were almost ineffectual, the revenue was collected with a degree of punctuality and exactness unknown in Bengal." The commissioner ascribed this apparently paradoxical result, "not to any difference of character in the inhabitants of the eastern and western provinces, but to the difference of system pursued in the collection of the revenue. In the upper provinces, a collector, assisted by a number of Tehsildars, proportioned to the size of the district, and their subordinate officers, was authorized to issue warrants to attach the crops and personal property of the defaulter, and finally to incarcerate him in case of the failure of those means of compulsion. The difficulty of the task, and the sense of the ample powers with which he was invested, produced a conviction upon the part of the collector, of the necessity of unremitted attention to this part of his duty; and the accounts of the Tehsildars were examined before the other business of the day was proceeded with. It was widely different in the lower districts of Bengal, and to that difference Mr. Tucker was of opinion, might be ascribed the great degree of irregularity with which the revenues in the lower provinces were collected, and not to any diversity of character observable in the inhabitants, nor to any want of zeal and attention upon the part of the collectors. In the lower provinces a collector had not a single officer stationed in the interior of his district, to afford assistance in the realization of the revenue. He was tied down to one invariable system. He could only demand payment, and, if that should be refused or delayed, proceed to expose the estate of the defaulter for sale, a dilatory, though finally effectual mode of procedure. In the upper provinces, the regular realization of the revenue depended almost entirely upon the personal exertions of the collector. In the lower provinces, the collector was restricted to one particular process laid down and defined; he could take no other steps, whatever his zeal or industry might be. In the upper provinces the collector was aware that his powers were ample and sufficient, if exercised with diligence, to carry into effect any necessary measures for the realization of the revenue. In the lower provinces the collector possessed no means of coercion or compulsion, and must, however zealous, wait for the tardy operation of the system to which he was strictly confined.

Arguing from these premises, Mr. Tucker was of opinion, that the irregularity complained of was entirely to be ascribed to the system in force, and that no penalties within the bounds of moderation would remedy the evil. He had no doubt but that the adoption in Bengal of the system pursued in the upper provinces, would produce greater punctuality in the payment of the revenue; but expressed some hesitation as to its being adapted to the character and dispositions of the inhabitants. He believed that the Tehsildarry system in Bengal was productive of much injustice to the smaller landholders, whose timidity laid them much more open to suffer from oppression than the inhabitants of the upper provinces. In the latter also, the salary attached to the office of Tehsildar was considerable, and it was consequently filled by respectable men, whilst in Bengal the acknowledged emoluments were comparatively limited. Mr. Tucker asked, "was the want of punctuality complained of, so great an evil, as to warrant the introduction by way of remedy, of a more expensive system? Mr. Tucker would answer this question in the negative, if, as he believed, only tardiness of payment, not eventual loss, was complained of. But he was of opinion that so long as balances could only be realized by the sale of estates, the irregularity would never be remedied.

Mr. Tucker could see no objection to the adoption in Bengal of the system pursued in the upper provinces, by which the collector was authorized to attach

* Commissioner in Sylhet.

the crop upon the ground, to apprehend, and finally to imprison the person of the defaulter. Those powers, with severe penalties in case of resistance, would insure regularity, and prevent the embezzlement so frequently practised by defaulters in carrying off the crops, and collecting the outstanding rents, after the balance had become due. Mr. Tucker was also of opinion, that those powers would obviate the necessity of much constant recurrence to the sale of land, a measure viewed with the greatest abhorrence by the natives."

The Calcutta Board of Revenue, however, considered it unnecesssary to arm the collector with any of the powers of the nature suggested by Mr. Tucker, and strongly objected to the principles of the rules submitted to Government by the central board.

The Government do not appear to have forwarded a copy of those rules to the Court of Directors, but the Calcutta Board stated, that in their opinion, the rules were utterly inapplicable to the permanently settled provinces; and that the detailed provisions by which it was intended to give effect to the plan appeared to the "board to the last degree crude, confused, and objectionable." They recommended that a heavy penalty should be imposed upon the landholders and farmers of revenue to oblige them to pay their instalments with regularity.

This recommendation was carried into effect by Regulation 12, of 1824. In addition to the interest at the rate of 1 per cent. per mensem, the Regulation imposed a penalty of 12 per cent., on all revenue balances which the board of revenue should consider to have been wilfully occasioned by the Zemindars.

2ndly. As to the effects which were produced upon the rights of the unrecorded proprietors, and hereditary Ryots of lands sold for the recovery of arrears of revenue.

The collector of Behar, Mr. Wigram Money, had "always considered that the rights and interests not only of the recorded proprietors were disposed of, but of every individual sharer, unless at the time of sale exception were made in favour of any one of them in particular."

The collector of Sarun, Mr. L. Kennedy, "considered a man buying an estate at public auction (where there is no exception made) to buy the entire property of the soil comprised within its limits, without reference to any claims preferred by unrecorded proprietors, and that those claims, *misnamed rights*, on the part of the unrecorded sharers, *which* they might have possessed under the former recorded proprietor, can in no way be binding *upon the purchaser*." Mr. Kennedy observed that "the only cases where uncertainty existed, as to the extent and value of land purchased at public sales, was in sales in satisfaction of decrees of court, where it most frequently happened that the right and interest of a particular person (without specification of what they might be) was ordered to be sold."

Mr. Kennedy believed that, "in consequence of the uncertainty on the part of the intending purchasers, the thing sold, was sold far within its value;" but the collector could suggest "no remedy for the evil." He observed, that purchasers generally entertain but little fear of opposition from the Putteedars, or unrecorded proprietors; for "if they do not obtain possession of themselves, they apply to the collector, and if the collector *cannot give it to them, the magistrate does*."

The collector of Shahabad, Mr. C. T. Bayley, "considered that in disposing of a Talook or village for the recovery of arrears of revenue, that the rights and interests of the proprietors, are alone sold; but he believed that the purchasers supposed that the rights of the tenants of every description are annulled by a public sale, and that the purchaser may re-assess the lands at the Pergunnah rates." Mr. Bayley did not suppose that it was the intention of Regulation 7, of 1799, and 5, of 1812, to annul the ancient Pottahs, or the prescriptive right of the tenants, where no suspicion of collusion existed; nor did he imagine "that the courts of justice would uphold the auction purchasers in their assumed rights."

"The opinion, however, that a public sale leaves the mouza (village) open to a new assessment on the part of the purchasers is general, and is seldom contested by the Ryots."

Mr Bayley regretted that the existing regulations did not provide rules, which he admits would be difficult to frame, by which the rights of a real defaulter in a joint undivided estate, should be alone sold. According to the

existing practice, Mr. Bayley "considered that all the proprietary rights in a joint undivided estate were cancelled by a public sale."

Mr. Bayley had communicated with persons who generally purchase or bid at auctions, and with the vakeels (pleaders) of the Zillah Court, and he was led to suppose that the unrecorded proprietors seldom oppose the possession of the estate by the purchaser; while, in the opinion of the parties he had consulted, the sale of a portion of an estate would tend to lower the auction price from the difficulty which might occur in ascertaining the limits of the share sold.

Mr. Bayley was satisfied that the cause assigned by the Court of Directors, for the variation of prices obtained at public sales, namely, "the abolition of all the rights of the Ryots by the Zemindars," had, with other causes, occasioned the rise in the value of permanently assessed estates.

The collector of Tirhoot, Mr. W. Fane, remarked, that any estimate of the value of lands sold, on the assumption that the produce exceeds the revenue only in the proportion of 10 per cent., must be fallacious. The cause of the general disproportion between the present rents of estates, and the jumma assessed on them, varying in Tirhoot "from double and treble to fifteen and twenty times their jumma, was chiefly, that at the decennial settlement, whilst some estates were in a complete state of cultivation, and therefore capable of being rendered more productive only by an augmentation in the rates of existing rents; others, of great extent, and comprising excellent soil, were almost entirely waste, and yielded scarcely any rents at all."

As the perpetual revenue was fixed with reference to the existing assets, "of course those estates which were most capable of improvement, by extension of cultivation, are now of the greatest value with reference to their jumma."

With respect to the Court's suggestion, that the value of estates may have been increased in some degree by the destruction of the rights of Ryots, Mr. Fane observed, that the fact might be so, "if the Ryots were possessed of a right to hold the lands they tenanted, at permanently fixed money rates;" but the collector stated that the Zillah Court of Tirhoot did not now admit claims of this sort, unless founded on written engagements. "When lands are held on the terms called Bhowlee, the rules by which the quantum of rent, whether paid in kind (Buttaee), or in money (Kunkoot), is adjusted, are well known, and are nearly the same in all parts of the country. The cultivators of the soil had the right, or perhaps it was the usage, when excessive money rates were demanded from them, to offer to the person entitled to the *rent* of their lands, the alternative of receiving *his* dues in kind, according to the Pergunnah rule of division, or of agreeing to the terms they tendered; but," Mr. Fane adds, "no general rule seems to have been established, *though disputes between Zemindars and tenants, in regard to rent, are frequently brought to this issue.*"

Mr. Fane states, that "when Mehals are sold in Tirhoot, for the recovery of arrears of revenue, the whole right of property in them, whether it be vested in recorded, or unrecorded, Maliks, is transferred to the purchasers." Mr. Fane did not perceive any "injustice in this, for the former, neither in *practice* nor *law*, possess any exclusive rights of management." He adds, "if the sale affected the *interest of the recorded proprietors, or their heirs only*, it would sometimes happen that a small fractional share in the estate, and that of unknown extent and value, would be responsible for the whole revenue."

Mr. Fane states, that "the village Maliks of Tirhoot are generally cultivators as well as proprietors, and the lands cultivated by them, denominated Khoodkhoost, are usually entered in the village accounts at rates considerably below those paid for lands of the same quality, tenanted by ordinary Ryots; but after a sale, a claim to hold those lands at the same low rates, to the prejudice of the purchaser, would not, Mr. Fane believed, "be sanctioned by the judicial authorities."

Mr. Fane remarks, that "laws and regulations are of little importance in any way to the cultivators of the soil,—for not one in one hundred is in a condition to avail himself of their provisions. The only general security a Ryot has against oppression," Mr. Fane adds, "is the power he possesses in himself of injuring his oppressor; and this, so long as population is not excessive, is perhaps a very effectual protection to him. No doubt, acts of very gross oppression and cruelty are sometimes committed by the Zemindars; but,

generally speaking, the lot of the peasant in Tirhoot cannot be deemed an unhappy one, compared with the same class elsewhere."

Mr. Fane ascribed the increased population and extended cultivation to the perpetual settlement, which, by assuring to individuals every thing that could be derived from the land beyond a specific sum, had given such a spur to improvement, that excited "the wonder of those who do not reflect that such was the inevitable result of that measure." The increased value of landed property was to be ascribed to natural causes, and need not, in Mr. Fane's opinion, be attributed "to the destruction of the rights of the Ryots, whose condition, generally, there seemed not the least reason to believe, had deteriorated since the permanent settlement."

The collector of Benares, Sir F. Hamilton, could give no information on the manner in which a sale affected the rights of the unrecorded proprietors. He stated, that few cases had occurred in which the proceeds of the sale of estates had been affected by "ignorance on the part of bidders of what they were about to buy, or by any uncertainty on their part of obtaining possession of what they had bought, because, when a revenue officer was duly supported in the just and legal discharge of his duties by the established Courts and by the Revenue Boards, under whom he acts, any disposition to oppose which the Ryots and Mahks may evince, *is easily put down*. A contrary line of conduct on the part of the Courts and the Boards, however, would infallibly lead to a heavy deterioration in the proceeds of the sales of estates."

The collector of Ghazeepore (a district of the province of Benares), Mr. R. Barlow, stated that the necessary consequence of a settlement framed, not with reference to the capabilities of the various Mehals permanently assessed, but on the estimate of assets drawn from the accounts of collections of preceding years, had been to improve the condition of the proprietors in the estates partially cultivated in 1793, and to deteriorate the condition of the proprietors of those Mehals which had been fully cultivated at that period. He observed, that "where an estate was fully cultivated and assessed at the time of the settlement, any increase of means to the landholder, however necessary to enable him to meet the demands of Government, could only be obtained by compromising the rights of the Ryots, or, in any event, by lessening their profits. In newly cultivated tracts, there being no persons possessing or claiming an hereditary right of cultivation, the holders could obtain the whole return included in rents and profits, and a part of that included under usages."

Mr. Barlow observed that "it was manifest that the immediate effect of the settlement, assisted by other circumstances, was to give a great stimulus to agriculture But," he added, "it might be doubted, whether a corresponding improvement was produced in the general prosperity of the people. The profits generally fell into the hands of a needy, because improvident class; and were in most cases spent unproductively; and the market for labour being soon overstocked, the actual cultivators, who had been induced by more favourable terms to emigrate from their ancient seats, where they held hereditary rights, to situations where they were mere tenants at will, soon found themselves in a worse condition than before." It was also to be observed, "that while Government abandoned their own claim to share in the advantages arising out of the increase of production, they took *no steps to equalise* the benefits bestowed by that abandonment. On the contrary, they permitted the public burthen to bear very disproportionably on some individuals, without, it was to be feared, conveying any compensatory advantages to the more favoured class. Nay more, the principal pressure was allowed to fall on those whose previous industry in bringing their estates into full cultivation deserved a better fate, while the profits all fell into the hands of those whose indolence or whose contumacy had caused the principal part of their lands to remain waste."

Mr. Barlow ascribed the great variation in the value of estates principally to the hasty unequal settlement of the Government revenue. And he accounted for the sale of highly profitable estates for non-payment of revenue, to the law of equal inheritance; the grasping and litigious disposition of the coparceners, exasperated by the intrigues of the native officers, and aggravated by the want of definite arrangements for the security of private rights at the formation of the settlement, and of definite legal enactments since that period. Those combined causes appeared to Mr. Barlow sufficient to account for the effect observed.

Mr. Barlow was desirous to state his opinion generally with respect to per iodi-

cal and permanent settlements. The object to be attained, was to secure to Government a due share of the advantages of increased and improved husbandry, and at the same time to encourage industry, promote habits of accumulation, and secure a due return to the outlay and enterprise of the agriculturists. Mr. Barlow was in favour of a maximum rate of jumma, under the pledge of Government and the authorities in England. In the ceded and conquered provinces, he observed, Government had declared its resolution to commence the ensuing settlement by an accurate measurement and classification of the lands of each village, and a full investigation of the rights of subtenants and agriculturists. The officers employed on this duty would carefully consider the qualities of the soil, situation, climate, facilities of artificial irrigation and transport, in fixing the maximum, which ought not to be founded on the uncertain data of past collections. But it was no part of Mr. Barlow's suggestion to impose an immediate maximum jumma. He recommended that periodical settlements should be continued until the Zemindars should find themselves in a condition to engage for the maximum required, as the terms of a permanent settlement. And in order to guard against any fluctuations in the value of money, the assessment might be made a corn rent.

The acting collector of Juanpore, Mr. T. T. Reade, had no hesitation in affirming that every purchaser of an estate at public sale, conceived that he had obtained by such purchase a *right of ownership in the whole of the lands sold*, subject to no restriction beyond that of collecting the rents from the Ryots according to the established rates. He had no idea of reserved Putteedarry rights, and should the persons, who before the sale were acknowledged Putteedars, neglect to enter into arrangements with the purchaser, the latter would issue notifications, agreeably to section 7 of Regulation 51, of 1795, and of section 9 of Regulation 5, of 1812, demanding the same rate of rent from the Putteedars as from the hereditary Ryots. Should the Putteedars refuse to pay the increased rates, the purchaser would have recourse to distraint, or a summary suit.

The collector of Goruckpore, Mr. J. Carter, admitted that the transfer of land by public sale for the recovery of arrears of revenue, was generally attended with the loss of subordinate tenures. This he appears to ascribe to the want of care observed in defining the extent and nature of the interests sold.

It has already been mentioned that, in 1824, the Government were induced, at the recommendation of the Calcutta Board of Revenue, to pass a regulation (12, of 1824) restoring the penalty of 12 per cent. on all arrears of revenue, to be levied in addition to the usual demand for interest, also at 12 per cent. per annum. This penalty was originally imposed by Regulation 1, of 1801; it was rescinded by Regulation 5, of 1812; and it has been restored by Regulation 12, of 1824; because the Calcutta Board were of opinion that the Zemindars purposely withheld the payment of their revenue to the latest moment, in order to obtain the advantage of a higher rate of interest than they paid to Government on the sums improperly withheld from the public treasury. The measure does not, however, appear to have answered its intended object of enforcing* the regular payment of the permanently assessed jumma; and it may also be inferred that Government found it difficult to enforce payment of the revenue, as well as the penalty and interest due thereon, from the inability of the collectors to serve legal notices on defaulters of the intended sale of their lands.

It was expressly provided in clause 3, section 7, of Regulation 11, of 1822,

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* In paragraph 20 of the finance draft to Bengal (July 1834), it is stated that the penalty and interest upon arrears in the lower provinces, in 1830—31, was..... Rs. 6,73,986
Do. do., in 1831—32, when the consolidated penalty and interest was partially levied, the amount was..... Rs. 9,03,915

Increase..... Rs. 2,29,929

The arrear outstanding on 30th April, 1831, was..... Rs. 2,64,65,427
Do., 30th April, 1832..... Rs. 2,73,46,827

Increase..... Rs. 18,81,400

*It would be useful to ascertain whether the Zemindars repay themselves by assessing the cultivators in the ensuing year, with the amount of penalty and interest levied from them in the preceding year. It is not improbable that such may be the effect of the regulation; and, if so, the innocent suffer instead of the guilty.

that a "Peon should first proceed to the cutcherry, or residence, of the defaulter, and upon obtaining a receipt under his hand, or under that of his manager, should leave the notice of sale in the possession of either of those persons."

The Zemindars, by concealing their own names, and the names of their managers or agents, could easily invalidate any sale which might be made on the failure of the collector to serve the prescribed notice; and in order to remedy this inconvenience, the Government, in 1830, were forced to dispense with the process of serving the notice of sale, either personally on the defaulter, or on his manager, altogether.

It was provided in Regulation 7, of 1830, that the Peon employed in notifying the intended sale of lands for the recovery of arrears of revenue, and penalty due thereon, should be deemed to have given publicity of the intended sale, by publishing the notice of such sale at the cutcherry of the moonsiff,* or at the police station of the sub-division of the district in which the whole, or a part of the lands advertised to be sold, might be situated. The receipt of the moonsiff, or of the head police officer, to be taken as sufficient evidence of notice having been served upon the defaulter.

It was also provided, in the same regulation, that the penalty and interest should be consolidated into one demand, and which has been fixed at 25 per cent. per annum, to be levied on all arrears of revenue from the period when the arrears became payable, until the date on which the demand should be discharged.

It thus appears that in as far as the enforcement of the demands of Government on the Zemindars can be effected by the summary process of advertisement and sale of their Zemindarries, the revenue authorities had been rendered sufficiently independent of the parties holding the lands subject to the payment of the fixed jumma.

It has already been stated that one of the leading objects of Government, in enacting the improved sale regulation (11, of 1822), was the protection of the rights of third parties in lands sold for the recovery of arrears of revenue. It does not appear, however, that any express provision has been made to prevent revenue sales from injuriously affecting the rights and tenures of the subordinate landholders, who might be sufferers, but could not be gainers by the default of the superior malgoozar; excepting in cases where Government may think it necessary to exercise the power, reserved to them by section 28 of the above-mentioned regulation, of deputing a local commissioner to adjust all questions which may arise between the new proprietor (auction purchaser) and parties claiming reserved interests in lands acquired at public sales, the various descriptions of landholders, who pay their revenue through the new proprietor, must still be exposed to a tedious and expensive litigation, in defence of rights, which ought to be ascertained and defined before the Zemindarry privileges are put up to auction.

It may indeed be remarked that Reg. 8, of 1831, which has transferred the cognizance of all summary suits or claims relating to arrears or exactions of rent to the collectors for investigation is calculated to secure the early decision of such cases, but as the Reg^{n}. allows the parties who may have occasion to institute such suits either to proceed by regular suits in the Zillah courts or by summary process, it is probable that the course which is likely to prove most harassing to the ryots, and consequently to intimidate them to submission, will be the one which will still be resorted to by the more powerful party. It is due to the framers of this Reg^{n}. to state that in section 10, some limit has been put on the demand of Zemindars, as the collectors are restricted from enforcing any new rate of rent, unless the claims to such increase shall rest on written engagements to that effect. But as this restriction applies only to summary suits, the provision is calculated to bring such claims into the regular courts which do not appear to be subject to any limitation in this respect; and it is, therefore, to be feared that the aggrieved parties will continue to be exposed to prolonged and expensive litigation.

It is of importance to remark that sections 30 and 31, of Reg. 11, of 1822, declare that all tenures emanating from Zemindars since the formation of the

* The native civil judge of a sub-division of a zillah.

permanent settlement, with the exception of leases of ground for the erection of dwelling-houses, or other buildings, or for gardens, tanks, canals, watercourses, and like purposes, the conditions of which the lessees may have fulfilled,—shall lapse on the sale of land assessed with the public revenue for the recovery of an arrear. While, on the other hand, section 32, explicitly reserves the tenures and rights enjoyed by village Zemindars, Putteedars, Mofussil Talookdars, or other persons having an hereditary transferable property in the land, or in the rents thereof, not being parties in the engagement which terminated in the sale. It further precludes a purchaser at a revenue sale from ejecting a Khoodkhoost, or Kudeemee Ryot, or other resident hereditary cultivator having a prescriptive right of occupancy. Nor can such purchaser demand a higher rate of rent from the cultivators above described, than was receivable by the former Malgoozar, unless it can be shown that the former Malgoozar allowed the hereditary cultivators to hold their lands at rates *below the old established rates of the village, Pergunnah, or other local division;* and section 33 allows Putteedars and other hereditary Ryots to hold their lands at the rates which they previously paid, until their liability to pay at higher rates shall be decided by a competent tribunal.

These important enactments bring distinctly into view the difficulties which beset the question of the perpetual Zemindarry tenure in Bengal. The permanent settlement either conferred on the Zemindars the power to absorb, under their proprietary title, all pre-existing tenures not specially described in the regulations of Government, or it did not. Although, unhappily for the great body of the hereditary cultivators, Government did not consider it necessary to secure the perpetuation of the registers of the existing local rates of taxation, subject to which every resident hereditary cultivator held his lands; yet it is clear, from the solemn declaration contained in Section 8, Article 7, of Regulation 1, of 1793, that nothing was further from the intentions of Lord Cornwallis and his council, than to abandon the great body of the agricultural community to the evils of unlimited exaction.

The recent attempt of the Government to correct the error committed in 1793, by forming a record of admitted village and Pergunnah rates, through the united influence of the judicial and revenue local authorities, having failed, principally in consequence of the refusal of the Zemindars to supply the requisite information, shows how little it is in the power of the Government "to protect all classes of people, and those who, from their situation are the most helpless."

The declaratory enactments, contained in Regulation 11, of 1822, cannot but excite hopes, which the decisions of the civil courts must continue to disappoint, so long as the parties aggrieved are unable to adduce written evidence of each case of alleged over assessment. In the absence of such a record, the courts must continue to determine suits according to the quantity, not the quality of the evidence which may be produced.

It was apparently from a persuasion that it would not be practicable to effect a satisfactory adjustment of the rates of assessment, so long as the Zemindars intervened between the Government and the village landholders, that Mr. Mill, in his evidence before the Select Committee of the House of Commons, in 1831, stated, that there was one unquestionable mode of adjustment, requiring only time to produce the desired end, namely, "that whenever any Zemindarry property came to be sold, it should be purchased on account of Government, and re-settled with the Ryots, on their old hereditary principle."

This arrangement may be accomplished in two ways, without requiring the district revenue officers to interfere directly, as in the Ryotwar districts of Madras, in the annual adjustment of the jumma, with reference to the extent of the cultivation and the state of the crops.

1st. The lands of defaulting Zemindars being purchased on account of Government, the settlement may be effected, either by establishing fixed rates on the various descriptions of soil, and the crops usually cultivated thereon, or by a fixed money assessment on each beegah of land, according to its quality, means of irrigation, and other circumstances which, without any extraordinary exertions on the part of the cultivators, are calculated to enhance the value of particular fields. This being done with care, to avoid the pressure of over assessment, pottahs should be issued, under the hand and seal of the collector, specifying the extent of the land, its position in the village area, and the rates of

assessment payable by the engaging cultivators. The next step would be the selection of a village manager, and the appointment of a Puttwarry to keep the detailed accounts of the village. The manager may either be selected by the collector, and appointed during pleasure; or he may be chosen by the village landholders, or Pottahdars; but in either case, he should be paid by the Government, in the form of a per centage on the amount of the revenue collected by him, and paid into the district treasury.

2nd. The lands of defaulting Zemindars should be declared liable to a resettlement of their respective local jummas, as between Zemindars and Ryots, but not as between the Government and the Zemindarry defaulters. Such a rule would effectually stop all sales, having for their object the increased price to be obtained at public sales for the recovery of arrears of revenue, founded on the presumption, that the new proprietor could revise and increase the rates levied by his predecessor on Ryottee tenures.

The process of settlement, in this case would be nearly similar to that suggested in the instance of lands actually purchased by the Government. The nature of the village tenures would be carefully traced and recorded by a competent authority. Pottahs would be issued to each village landholder, specifying the extent, quality, and position of his fields, and the rates of rent demandable therefrom. The Zemindarry tenure to be put up to sale would merely convey to the purchaser the privilege of collecting, at the rates specified in the pottahs, and the entire profits arising from the lands for which no specific engagements had been concluded, and which are usually designated waste or unoccupied lands.

The liability of the new Zemindar would simply consist of his paying to Government the same amount of fixed jumma which his predecessor was bound to pay. The difference between the perpetually-assessed jumma, and the jummas payable to the Zemindar by the Pottahdars, together with the eventual profit to be derived from the waste, or unoccupied lands, if any land of this description be found, will constitute the valuable consideration to be offered for sale.

The first of these plans of settlement has been successfully introduced by Mr. Ward, in 1828, in certain lands situated in the district of Bhaugulpore, which lapsed to Government. Mr. Ward concluded settlements with each individual possessing an hereditary interest in the land. He issued Pottahs to each engaging cultivator, clearly defining the amount of jumma payable by each, and he recommended that the collection of the stipulated jummas should be made by a native officer to be employed and paid by Government.

The Calcutta board of revenue objected to the latter arrangement, because they were of opinion, "that the collections of a Ryotwarree settlement were more precarious, and were realized with more difficulty, and at an expense not incurred when made by a farmer, who had given good security;" but, in forming this opinion, the board would appear to have overlooked the fact, that the saving of expence was only on the side of Government, the charge of agency, when a revenue farmer is employed, falling directly on the cultivators, who are the least able to protect themselves from the unchecked powers necessarily entrusted to such a manager.

The observations of the Government on this point merit particular notice. The objections of the board appeared to Government to be founded, "mainly on a consideration of the consequences which had ordinarily and naturally followed attempts to collect from the individual cultivators, through the agency of a native officer, without the precaution of previously making an Assameewar (Ryotwar) assessment; without any attempt to gain the consent, of the people, or the co-operation of their leading men; and with little or no attention to the subsequent checks to which, even after the formation of a regular rent-roll, the conduct of such an agent should of course be subject. If the rents," Government observed, "derivable from unascertained tracts of country were thrown, like untold money, into the hands of a Mootsuddee or Sizawal, there could be little cause to wonder at the failure of the scheme; but a failure, under such circumstances, afforded no solid ground of judgment in regard to the probable result of the arrangements in question.

Mr. Ward reported on the 14th November, 1828, that, in reference to the foregoing instructions, the settlements had been made by the Collector on the spot, and the extent of each tenure not only defined, but the demand strictly limited. This arrangement appeared so greatly to the advantage of the Ryot,

that Mr. Ward felt assured of his being punctual in tendering his payments in order to secure his tenure. Where a Mehal (estate) was extensive and remote from the Collector's cutcherry, it would be necessary to appoint a Tehsildar to collect and remit the revenue to the Sudder treasury; but Mr. Ward was inclined to leave a Ryot, holding a Pottah under the signature of the Collector, independent of the Tehsildar, so long as he proved himself a good and faithful tenant. The business of receipt Mr. Ward would leave to the Mundul (headman) of the village, who should render an account of his collections to the Tehsildar. Where the Mundul's collections might not exceed 500 Rupees per annum, Mr. Ward considered the respectability of the office of village Mundul to constitute sufficient security for active and honest discharge of duty.

Mr. Ward preferred this mode of Khas (detailed) collection, because he knew how much abuse and oppression were practised by Tehsildars, who never forget to attend to their own immediate interests, and who too frequently assume the authority of a Zemindar, and proceed to levy unauthorized cesses both to the injury of the revenue and the prosperity of the cultivators. In those Mehals, which Mr. Ward had placed under this well-adjusted system of Khas management, the revenue had been realized with as much facility by the Munduls, and with greater ease to the Ryots, than when the duty was solely entrusted to Tehsildars, strangers to the village communities. In the one case, coercive measures were unnecessary; in the other the attachment of crops, and the distraint of property, were always represented as unavoidable measures to prevent loss of revenue.

Sir Charles Metcalfe, in his minute, dated 7th November, 1830, on the subject of the re-settlement of the Upper Provinces, under Regulation 7, of 1822, observed, that he was "surprised that the inconsistency of the proceeding with the terms used" to designate the interests of the parties claiming a proprietary tenure in the lands, did "not deter every one from the use of our English designations. What mind purely English could connect the idea of the proprietor of land with that of a person following the plough, who paid one half of his gross produce to Government? Yet, in India those two characters were the same. Great confusion of ideas might be produced by the misapplication of English terms, which was common to our official revenue language. We talked of estates, when we meant villages; and of proprietors, when we ought to have mentioned village communities, and made a *jumble* between revenue and rent, when the plain, intelligible thing to be ascertained was the Government share of the produce." He believed "that it was not an uncommon practice to consider those who signed the engagements as exclusively responsible, in their own persons, for the payment of the revenue. In his opinion, although undoubtedly responsible, as collectors of the revenue, and managers of the village, in which capacities they usually received a per centage on the revenue, which allowance was termed 'moccuddummee,' they were not exclusively responsible, nor as landowners more responsible than the other landowners of the village which they represented." He feared that "out of this practice of considering the Moccuddums as the contractors for the revenue, instead of regarding them as the headmen and representatives of the village communities, had arisen the more serious evil of considering them as the only landowners of the village, and thus annihilating the rights of the rest of the village community." It seemed to him that "this matter required the greatest care and caution in the settlements to be made, both to guard against the occurrence of such injustice in future, and to redress it if it had occurred; and to effect that redress, the process of the Ryotwar settlement would be beneficially applicable as it would bring to light the owners of every portion of land, and the right of each member of the village community, without rendering it necessary to conclude engagements otherwise than with the village community, jointly represented by their headmen." "When village institutions had been destroyed or impaired by internal dissensions, or other incurable causes, the Ryotwar settlement," which leaves each individual responsible for his own quota of the revenue, "appeared to Sir Charles Metcalfe, the proper remedy to be applied, and the "best settlement that could be effected" on the disruption of the common tenure. Sir Charles observed that it would be easier to have recourse to revenue farmers, but by avoiding trouble we would foster ignorance, in our public officers. Adventurers would, no doubt, be found in abundance who would undertake to pay the Government revenue at a fixed sum if allowed to collect the Government share of produce for their own benefit.

These may be either persons having an inherent interest in the lands which they farmed, or persons who had no such interest in them. The latter class having, in the case of a limited lease, no permanent interest in the soil, could only desire to extract from it in that period as much as possible," beyond the amount "they paid to Government, as in *that* their profit would consist. Individuals of the other class, having an inherent interest in the land, or a portion of it, were likely to make use of the power acquired by the possession of the Government rights as Government farmers, to extend their own possessions, and subvert the rights of their co-partners."

He observed, that "the farming system was sometimes advocated on the ground that farmers might be wealthy persons, who would lay out capital in the improvement of the land. There might be rare instances of that kind, but speaking generally, the expectation was delusive. The general character of Indian farmers of revenue was to levy as much as possible from the land, and not to lay out capital on it. In proportion as the tenure was lengthened, his power to disturb and destroy the rights of the landowners was increased; and if it was permanent, that power became almost irresistible. The Bengal permanent settlement was, in fact, the *transfer of the landowners from the power of the Government to the power of perpetual farmers*, who had been practically enabled by that settlement, against its professed design, to destroy or impair the rights of all landowners and landholders included within the large districts consigned to those farmers respectively."

The preceding remarks have been introduced for the express object of showing, in a clear light, the distinction between a village, a Ryotwar, and a Zemindarry settlement. It remains to be mentioned that the Court of Directors approved of the determination of Government to set aside the recommendation of the Board of Revenue to let, in farm, one of the mehals acquired by Government in Bhaugulpore, and to substitute the detailed plan of settlement proposed by the collector, Mr. Ward.

The Court of Directors desired to be informed of the precise nature of the Pottah rates fixed by the collector, which the Revenue Board considered would prevent a revenue farmer from infringing the rights of the Ryots. The reply to this reference has been very recently received, and bears date 10th February, 1834.

Mr. Ward stated that he had "read, with much satisfaction, the observations of the Court on the subject of the proceedings adopted by him for the settlement of the lands in Bhaugulpore; more particularly as the result of years had shown that the settlements which were made with the cultivators had been attended with every advantage, both in the realization of the revenues, as well as the improvement that had been observed gradually to appear by the extension of cultivation." Mr. Ward "wished he could say as much for those places where *farms* were proposed and sanctioned by Government, under the idea that the security taken for good treatment on the part of the farmers towards the under-tenants, was sufficient to secure to the latter a continuance of their rights and privileges; but the farmer of the Talook of Basdeapore had hardly entered upon the lease three months, before complaints were made of his having ejected Ryots holding hereditary tenures, tenants who had been in uninterrupted occupancy *at fixed rates*, for a period of nearly forty years, whose rights had been defined and acknowledged at the period of Mr. Davis's decennial settlement in 1792, but who, by an unwarrantable, unfeeling act on the part of the farmer, were driven by force from their houses and deprived of their hereditary property, merely because they declined to assent to the payment of enhanced rates, and resign their ancient hereditary privileges.

Mr. Ward having complained that neither the magistrate nor the Revenue Commissioner would interfere, summarily, for the protection of the ousted Ryots, but referred the aggrieved parties to the Courts for redress, an interesting discussion arose between the collector, the Revenue Commissioner, and the Sudder Board of Revenue, respecting the rights of subordinate landholders under the regulations of 1793, and subsequent enactments. It may be sufficient in this paper to state the result of that discussion as submitted to Government by the Board of Revenue in their letter dated 12th October, 1832. The Board were of opinion that a Ryot holding under a revenue farmer, whose lease did not contain

an express clause declaring the forfeiture of the lease, and the liability of the farmer to summary dispossession, which was not introduced into the lease of the farmer of Basdeapore, stood "exactly in the same position in regard to substantial protection against the exactions of the party to whom he was responsible for his rent, as the under-tenants of a Zemindar. If the legislature deemed the protection sufficient in the one instance, the regulations afforded exactly the same security in the other; it being, *of course, understood as common to both cases, that a previous Ryotwar jummabundee, and the interchange of Pottahs* and Cabooleats between the cultivators and the Collector*, duly recorded in the office of that authority, *would add very greatly to the power of resisting exaction, generally enjoyed by Ryots, by arming persons, so peculiarly situated, with the best possible evidence of the limitation of the sum legally demandable from him.*"

Much stress was laid upon the fact, that under the alleged defects of the regulations, the ousted Ryots in Talook Basdeapore, succeeded in obtaining legal redress; but it is carefully concealed by the superior authorities how much of their good fortune was to be ascribed to the aid which Mr. Ward was instructed to afford to them in conducting their cases through the civil courts, an advantage which few Ryots could hope to enjoy, and in the absence of similar aid, cheerfully afforded, the success of the Basdeapore Ryots in regaining possession of their tenures by legal process, could form no standard of the efficacy of the regulations in protecting the weak against the strong.

Indeed the Sudder Board remarked, "that so long as the lower classes of the agricultural population remain in their present state of depression, as regards those moral energies by which alone rights can be successfully asserted, and the best laws rendered practically inoperative for the defence of the weak against the strong; and so long as circumstances, for which it seemed impossible to devise any immediate remedy, should continue to render our administration of India too tardy and expensive, to satisfy the demands of those classes, it must always be a matter of intense difficulty to afford them substantial protection against the exactions of their comparatively wealthy and powerful superiors in the scale."

The Board, however, manifested a marked preference for the principle which recognizes the contracting Zemindar as the actual proprietor of the soil, in fact strongly illustrating the truth of Sir Charles Metcalfe's observation respecting the confusion of ideas produced by the use of English terms to describe the tenures of India. The Board of Revenue considered that the establishment of a system of well-defined rates, would "be a mere makeshift, to supply the place of those natural contracts between the *owner* of the soil, and the *tiller* of it, with which in a healthy state of society, it would be injudicious, if not unjust, on the part of Government to interfere in any shape or degree." The Board indeed considered the Zemindars to be actual owners of the soil; and objected to such arrangements as those, which were effected in the 24 Pergunnahs in 1789, and in Bhaugulpore in 1792, by which the Ryots had been enabled to maintain their tenures at fixed rents, as reducing "the landholders from the condition of proprietors, to that of persons holding an annuity upon the estates which they administer; because, whilst it could not be increased, it was liable to constant, and perhaps, serious diminution from accidents of season, &c. But the Board seem to have left out of view, that Ryots holding under fixed rates, would forfeit their tenures in the event of their failing to pay up their revenue; and that in point of fact, the incomes of Zemindars of lands so circumstanced, though stationary, are more secure than under the ordinary rack-renting system.

The Board, however, admit that "under existing circumstances, with respect to the moral condition of the people and the administration of justice, the two great causes of social evil, which act and react on each other to an extent quite incalculable, jummabundees,† formed by competent officers in an efficient manner, and not liable to alteration without the sanction of the local authorities, are, on the whole, *productive of a vast preponderance of good.*" The Board esteemed it, therefore, a matter of extreme regret, that the laws had not conferred a greater degree of inviolableness upon such operations; and that Regulation 7, of 1822, had not provided some suitable penalty, which might have been extended to farmers, for the wilful infraction of the obligations

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* Leases and Counterparts. † Detailed settlements.

involved in the acceptance of a Malgoozaree tenure, of *whatever description*, under a settlement formed on such a basis" The Board observed that "the poor in all lands, but especially in India, would submit to much exaction before they would incur the hazards of litigation;"—and they could not doubt that jummabundees were broken in ten instances, at least, for one in which a Ryot complained of their infraction, and the comparative impunity which the stronger party enjoyed, even when the attempted extortion was defeated, led with equal certainty to renewed exactions, attended with the like proportions of submission and success. The gains of the landholders from the tenants, who were too timid or apathetic to resist their demands, were probably, in the great majority of cases, far more than sufficient to reimburse them for the expences of litigation, even if mulcted in the heaviest costs. The consequences were injurious in many respects; and one, not, perhaps, the least mischievous, was that the number of summary suits was swelled, and that important channel of justice consequently clogged by complaints, which, if jummabundees were sufficiently protected, would never come into court."

Under these circumstances, the Sudder Board of Revenue considered jummabundees absolutely indispensable for the security and well-being ofthe humbler classes of the agricultural community, and recommended that "the law should be placed upon such a footing as to visit their violation,—which could never be otherwise than wilful,—with much more serious penalties than could be inflicted," under the existing regulations, "upon the parties guilty of such breach of engagement, as well as of extortion"

The proceedings connected with the foregoing inquiry into the conduct of the revenue farmers in Bhaugulpore, having reached the Governor-General at Simla, while his Lordship was engaged in considering the replies, which had been received from the revenue and judicial authorities, on the subject of the late Mr. Harrington's proposed regulation, Lord William Bentinck communicated his sentiments on the general question, in a letter from his Secretary (Mr. Macnaghten), dated 29th September, 1832.

It was observed, that in regard to the "provinces under a perpetual settlement, it might be premised that rents had greatly risen since the year 1793, in consequence of the rise of prices. The question then was, who was to reap the profit arising from that source? The Government had precluded itself from participating in the benefit. If the Ryots were to participate, by what standard was the demand upon them to be regulated? If it were possible to ascertain the rents paid by them in 1793, it would," in his Lordship's opinion, "be unjust to fix those rates at the present day. In many instances, the increase of profit might have been created by means of improvements made at the exclusive expence of the Zemindars; in many more instances, the fee-simple of estates had been transferred, on the *understanding* that the rents were not to suffer diminution by the act of the legislature, and any attempt now to interfere between the landlord and tenant, would," his Lordship apprehended, "be productive of infinite confusion, and would infallibly tend to shake the confidence which the people had hitherto reposed in the Government." "It was too late now to inquire, except as a matter of speculation, whether it would not have been expedient to have fixed the demands of the Zemindars upon the cultivators at the period of the perpetual settlement?" His Lordship observed, that "this was done in the district of Dinagepore, and it appeared that the peasantry there were an independent race, in the enjoyment of valuable privileges." The arrangements by which this had been effected are described as follows:—

1st. The several varieties of rate and Bottah throughout the district, and the proportion which the illegal cesses in each estate bore to the recorded rental, were ascertained.

2nd. The extent of the cultivation in each Pergunnah was determined by actual measurement.

3rd. The qualities of land in each Pergunnah were reduced to a certain number of classes, which could be readily distinguished one from the other.

4th. The average gross produce of each class of land was also ascertained.

And 5th. Reference having been had to the existing and preceding rates of rent, the proportion of the average produce of each class of land to be retained by the Ryot, and the proportion commuted at a *fixed money valuation*, to be received by the Zemindars, were determined accordingly.

In Benares, and in the vicinity of Calcutta, rates had been recorded; but it was observed, that there were no means of accurately judging, how far those rates had been adhered to, or evaded.

There was, however, "no disputing the fact, that in 1793, the British Government disclaimed for itself, and in favour of the Zemindars, all claim to the rent of the land, in consideration of a fixed annual revenue, which the Zemindars bound themselves to pay. The regulations of Government provided at the same time for the preservation of all rights, prescriptive and other, of all the cultivating classes. The Ryots were heretofore nominally the tenants of the State; but they became *de jure*, what they had long been, *de facto*, the tenants of the Zemindars, whose demand on them was thus acknowledged, and legalised to the extent of the Government share of the gross produce of the soil, what that share was, *i. e.* what proportion it bore to the whole, never having been defined."

"But, at the same time, his Lordship was of opinion, that in fixing the revenue in perpetuity, the Government compromised no rights, but its own, to the increased rent which would have accrued naturally from increased produce, enhanced prices, and the reclaiming of waste lands; and that no act of the Government could be construed as legalizing a demand on the part of the Zemindars, of *more than the proper land rent*, that is the Government share of the gross produce; but, at the same time, all that the cultivating classes had a right to demand, was, that the *proportion* which the Government share should bear to the gross produce of the soil, should be regulated on some *fixed principle*, which might *always and easily be appealed to*. The rent realized by the Zemindar would fluctuate, more or less, under such a principle; but by this fluctuation he would gain as often as he would lose, and the rent taken from the cultivating tenant would not trench, as it might be feared was sometimes the case at present, on the very means of subsistence and just wages of labour."

His Lordship would not attempt to fix a rent upon each field, either in money, or in produce, which a landlord Zemindar could legally demand; "but the very favourable terms on which the permanent settlement was concluded with the Zemindars, the *right which Government always has reserved to itself, of interfering on behalf of the cultivating community*; and *the want of moderation* which has generally been shown by the Zemindars, in regulating their demands on their tenants, *who are attached by habit to the soil*, and cannot, from peculiarity of circumstances, avail themselves of the same remedies by which tenants in other countries counteract the exorbitant demands of their landlords," were, his Lordship observed, "all reasons which called for, or would justify, on the part of the Government, some attempt to fix a limit to the demands of the landlord."

"The difficulty lay in fixing the proportion of the standard crops, which, without depriving the Zemindar of his proprietary right, would still leave the producer a fair remuneration, but not an excessive one for his labour and outlay. His Lordship assumed, that the Ryots in Bengal, of the present day, had no right to participate in the profits arising out of the limitation of the Government demand; and he therefore did not "deem it incumbent on Government, to enact at all hazards new rules for their protection;" but should the Vice-President in Council consider it "proper to agitate the question further, by circulating interrogatories to the Mofussil authorities, his Lordship was of opinion, that their attention should be confined to the point of determining how far it would be expedient and practicable, to allow an option to the cultivators to pay in kind, and by what means the proper rates could best be ascertained and established?" His Lordship, however, trusted that the rule contained in Section 10, of Regulation 8, of 1831, would go far to protect the Ryots generally from exaction.

Mr. Blunt, member of Council, recorded a minute, dated 17th November, 1832, stating his entire concurrence in the sentiments conveyed in Mr. Macnaghten's letter, which rendered it unnecessary to call for any further opinions of the local functionaries on the important subject of the proposed Regulation for the protection of the rights of the Ryots in Bengal. It appeared to Mr. Blunt, that the difficulty hitherto experienced in protecting the Ryots from the oppression of the landholders, had arisen principally from the want of fixed principles for determining the Government share of the gross

produce of the soil" He observed that Mr. Harrington's proposed regulation did not in any degree remove that difficulty. It would, he conceived, be utterly impracticable, in the numerous suits regarding rent," to adjust them on the principles laid down in clause 5, section 8* of the proposed regulation. "Such intricate and difficult investigations, would occupy more time than the local officers of Government could spare from their official avocations, and the result of such nice and various calculations would generally prove unsatisfactory or erroneous. The only mode of adjustment, which appeared to Mr. Blunt to be practicable, by means either of the European or native agency at the disposal of Government, was that of assuming the rates paid for lands adjacent of the same quality and description, as provided by Section 7, of Regulation 5, of 1812. The Ryots being protected by the rule contained in Section 10, of Regulation 8, of 1831, and generally by the provisions of that regulation from any undue exaction of rent in excess of that paid in preceding years. Mr. Blunt was not aware that any further rules could advantageously be enacted at present for the protection of the Ryots in Bengal," but he stated that the suggestion of the Governor-General to ascertain "how far it would be expedient and practicable to allow an option to the cultivators to pay in kind, and by what means the proper rates could best be ascertained and established," might be attended with a beneficial result.

The Vice-President in Council stated in a short minute, dated 25th January, 1833, that he was disposed to concur with the Governor-General, and Mr. Blunt in thinking that Mr. Harrington's proposed regulation, respecting the Ryots might not be attended with advantage, as it did not provide any certain means of removing the difficulties which beset the question, and might lead to new embarrassments and confusion. Sir Charles Metcalfe observed that "the rights of the Ryots were professedly protected by the existing regulations, and although he feared not effectually, he was rather inclined to wait until something satisfactory could be devised, than to enact regulations, the result of which might be doubtful, and which practically, however just in principle, might do more harm than good."

Notwithstanding the hope which was expressed by the Court of Directors in paragraph 39, of their judicial letter to Bengal, dated 1st February, 1832, that Government "would be able to frame a regulation, which might enable the Courts of Justice to determine rates of assessment on principles consistent with the declared intention of the Regulations of 1793, and with the security of all parties interested in the possession, and cultivation of the soil," it thus appears that the preparation of such a general law is all but hopeless; and it may be assumed that the only means of establishing a good standard of rates either, in kind, or in money, would best be effected by resettling every Mehal, or estate, previously to its being put up to sale for the recovery of arrears of revenue.

It may be observed, that few instances are likely to occur in which Zemindars become revenue defaulters, otherwise than by wilfully withholding or misappropriating the revenue collected as rent, from the occupant and cultivating Ryots. In those instances, which may arise where Zemindars are prevented by circumstances, not within their controul, from regularly discharging their instalments of revenue, it would be harsh to punish them as wilful defaulters; and wherever such a party should establish his claim to forbearance, the Government ought to suspend its demand for a time to be adjusted between the collector and the Zemindar; but in all cases of wilful default, the opinion expressed by the Court of Directors in their revenue letter to Bengal, dated 1st June, 1831, that the sale of the lands, if held by a single Zemindar, was the least exceptionable mode of coercion to which it was in the power of the Government to resort; should be steadily acted upon.

Many proofs have been adduced to show that auction purchasers exercise an authority over the Ryots, which the original holders did not venture to enforce. Previously, therefore, to the sale of a Zemindarry, a local inquiry should be instituted for the purpose of ascertaining and recording the extent and nature of

* Viz.—"According to the ascertained or computed produce of land, as well as in all cases to leave the tenant a fair and reasonable profit, after providing for the wages of labour, and every other expence of cultivation, with due allowance to the usual contingencies of season and other casualties, and to any charges beyond the rent payable to the landlord, which according to the established usage may be justly demandable from the tenant, and may be perfectly consistent with the laws and regulation in force."

the tenures which the defaulting Zemindar was bound by the usages and institutions of the country to respect It may be objected to this scheme, that the labour which it may impose upon the collectors would be insurmountable, but it may be answered, that this detailed inquiry is imposed by Regulation 7, of 1822, in all the villages in every district which has not been permanently settled. It is also to be observed, that in districts permanently settled the inquiry would be the exception to the general rule. It would form no part of a collector's business to investigate the condition of a Zemindarry, the revenue of which was punctually discharged; and it may be remarked, that the comparative rareness of sales is always urged by the local authorities as a reason for maintaining that mode of coercion.

It is true that under the existing practice the whole permanently assessed jumma of a district may be advertised several times in the course of a single year, but it is equally certain that the sale of a very small portion of the Mehals advertised is annually enforced. The object would be to declare a second or a third default of any single Zemindar in the same year, a cause of absolute forfeiture. The collector's attention would be specially directed to cases of general irregularity, and it would be his duty to collect all the information in his power respecting the management of such Zemindars, and the circumstances which occasioned unpunctuality in fulfilling their engagements with the Government. The worst of these cases would be reported to the commissioner for inflicting the penalties of sale.

Supposing that in each district so large a number as fifteen* or twenty Mehals are under the existing system annually sold, a large proportion of that number may be considered to consist of Mehals purposely thrown into arrear for the object of gaining a higher price than could be procured by private transfer.

Under the proposed rules, it will be evident that all the profit expected to be derived by the new Zemindar at the expence of existing tenures, will be prevented, and it may be expected, therefore, that the parties who may speculate upon the sacrifice of the subordinate tenures, will manage this bargain by private transfer. Even in that case much will have been effected, though the rights of the Ryots should continue to be in danger, because no part of the evil can justly be imputed to the proceedings of the public authorities, and they will not have the assistance of Government to enforce their excessive claims.

The measure now suggested would not be novel in its principles, even in the permanently settled provinces, because by Regulation 7, of 1825, it is declared by the 7th clause of the 3rd section, that in all cases of sale of property in satisfaction of the decrees of court, the bidders are to be apprised that nothing is guaranteed to them beyond the rights and interests therein of the individuals answerable for the amount of the decree; and the object of the inquiry now suggested, which might be conducted under the rules contained in Regulation* 9, of 1825, for settling lands not included in the boundaries of estates permanently settled, would be to define and record the rights and interests to be sold, as well as the rights and interests of all parties claiming to hold lands on a favourable tenure.

It would rest with the commissioners of revenue and circuit, under the general authority of the presiding board, to direct the proceedings of the district collectors, and to enable them to exercise a complete control over the revenue sales, it would be of great use to attach a surveyor with a small establishment to each commissioner to conduct the preliminary inquiries. The information which would be collected by this means, could not fail to be of advantage both to the revenue officers and the courts of justice, when called upon to determine the rights vested by the usage of the country in the various denominations of tenure, so indistinctly designated in the general regulations by the terms dependent *Talookdars—Ryots—other cultivators*—and *tenants* and *under-tenants*.

London, February 3, 1835.

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* The average of the actual sales in 1822-23, 1823-24, 1824-25, 1825-26, was 226. This number divided among twenty districts, gives about twelve to each.

† This is the regulation mentioned by Mr. Kennedy.

EXTRACT from the Proceedings of His Excellency The Most Noble the Governor General in Council, in the Territorial Department, under date the 22d December 1820.

READ again the Revenue Proceedings dated 17th December 1819, containing the Resolutions of Government on the General Letter from the Honorable the Court of Directors in the Department of the Ceded and Conquered Provinces, bearing date the 15th January 1819.

READ also the Separate Revenue Proceedings dated 16th September last.

The Governor General in Council proceeds to record the following Resolution, explanatory of the views and intentions of Government on several of the most important points connected with the Revenue Administration of the Provinces in which the Assessment is still variable: to be communicated to the Public Officers employed in the Civil Government of those Provinces, for their information and guidance.

1. It appears to be highly desirable that the Public Officers, employed in the administration of the Provinces in which the Assessment is still variable, should be early apprized of the general principles on which it is the design of Government that the future Settlements of the Land Revenue should be made. On some important points, indeed, Government must await a communication of the sentiments and views entertained by the Authorities at home: but, whatever may be their ultimate decision, it will equally be necessary, for the public interests, that all the circumstances, by which the Government demand ought to be regulated, should be carefully ascertained, that the relative rights and interests of the different classes connected with the Land, should be diligently studied, and that the fullest possible information in regard to both should be accurately and systematically recorded.

2. The means of effecting these objects will doubtless be found to differ considerably in different Districts; the complete attainment of them must be the work of a long series of years, and the fruit of various opportunities of minute local research: But it is not less important that the Public Officers should have them in view at all times and in all situations; and, especially, that in the interval which must elapse before a Permanent Settlement can be extended to the Ceded and Conquered Provinces, the Revenue Officers should constantly keep in mind the various and important facts

facts and principles which must be ascertained and determined, in order to secure for the people the full benefit of a perpetual limitation of the Government Rent.

3. Under these circumstances, it appears to His Lordship in Council to be proper to explain to the two Boards of Commissioners in the Central and Western Provinces, and to the Commissioner in Cuttack, the general views and wishes of the Hon'ble Court in regard to the Settlement of the Land Revenue in the Ceded and Conquered Provinces, as well as the sentiments entertained by Government on the subject, as far as it has yet been able finally to decide; and at the same time to communicate such detailed observations and orders as may serve to indicate distinctly the points to which the attention of the Revenue Authorities is chiefly to be directed, and the questions to be discussed and determined.

4. It will then belong to the abovementioned Authorities to convey to the several Collectors, under their control, such instructions, as may prepare them for giving full effect to the views and wishes of the Hon'ble Court and of Government; and it will likewise of course be their duty, as the immediate Advisers of Government, to submit a free and full exposition of their sentiments, both on the general principles of the system to be hereafter pursued, and in regard to the detailed arrangements, by which the objects in view may most successfully be accomplished.

5. The Honorable Court have announced their determination, "that no Settlement shall be declared permanent till the whole of the Proceedings, preparatory to it, have been submitted to them, and till the Resolutions of this Government have received their sanction and concurrence." They further consider it essential to their Judgment on the adequacy and stability of any Settlement submitted for their confirmation, not merely that they should have more ample information than has yet been furnished, respecting the general nature and resources of the Districts, the extent of the Land cultivated and that capable of being made so, and the quality and value of the produce; but likewise, that they should receive a full and particular detail of all local tenures and usages; of the rates of rent, and the modes in which it is collected and distributed; of the constitution of the Village Communities, and the rights and interests of the Classes composing them; of the character and habits of the people; and, generally, of all points relating to the internal condition of the country.

6. With reference to the orders and instructions of the Hon'ble the Court of Directors, the Secretary has submitted, along with the Memorandum recorded on the 16th September last, the heads of a Plan for the future Settlement of the Ceded and Conquered Provinces, and for the better determination of private rights connected with the Land.

7.

7. His Lordship in Council is disposed generally to accede to the outline of the Scheme traced in that paper, and entirely approves the deliberation and caution with which it is proposed, that the Revision of the Settlement, with a view to permanency, should be conducted. It embraces, however, various points on which His Lordship in Council is not yet prepared finally to decide, and some of which the determination must rest with the Authorities at home.

8. In the mean time the annexed *Extract from the Letter recently addressed to the Hon'ble Court, will explain to the Boards the leading principles by which His Lordship in Council proposes to be guided in the future Settlement of the Provinces in question.

9. It appears also to His Lordship in Council to be proper to transmit to the Board of Commissioners, and to the Commissioner in Cuttack, a copy of the above mentioned portion of the Secretary's Memorandum, in order that they may furnish Government with a detailed report of their sentiments on the measures suggested in it, and that they may state, for the information of Government, within what time and with what Agency it may appear to them practicable to effect a Settlement of the Land Revenue of the Districts subordinate to their control, and an enquiry into the tenures and circumstances of the people, in the manner proposed.

10. To a variety of points, however, it will be useful specifically to direct the researches and deliberations of the Public Functionaries, that the nature of the information to be supplied, may be distinctly apprehended, and that the future Revenue Administration of the Country may be founded on a deliberate review of the system followed in the past.

11. The investigation directed by the Hon'ble Court may be divided into two branches; 1st, that which relates to the extent and productive powers of the land; and, 2dly, that which would determine the rights and interests of the persons by whom it is occupied, owned, or managed. This division of the subject, it appears convenient to adopt: But it must ever be recollected, that the most complete ascertainment of the former point would not suffice to determine the amount of Jummah properly demandable by Government, unless (what could of course be admitted only after a very minute enquiry), it were assumed, that no variety of tenure, and no distinctions between the different classes of persons occupying the soil, do exist.

12. Such a state of things, however, will apparently be very rarely met with in the

* 6. It is then our unanimous opinion that the system of a Permanent Settlement of the Land Revenue, either upon the principle of a fixed Jummah, or of an Assessment determinable by a fixed and invariable rate, ought to be extended to the Ceded and Conquered Provinces, as soon as it may be practicable fully to ascertain and accurately to record the value and capabilities of the individual Mehals to be assessed, and the rights and privileges of the various classes having an interest in the Land; and to frame such provisions (founded on the ascertained usage of the country) as shall appear necessary for their future security.

7. We are equally unanimous in opinion, that the extension of a Permanent Settlement to the Provinces in question, without a minute investigation of the nature above indicated, would involve the risk of a considerable sacrifice of Revenue, and the still more serious evil of leaving in jeopardy the rights and properties of a large body of your subjects.

8. It is therefore our anxious desire that the Settlement should be made deliberately, Village by Village, and that there should be united, with the revision of the Assessment and the investigation of the extent and produce of the Lands belonging to each Village, the object of ascertaining and recording the fullest possible information in regard to the tenures by which the Land is held, and the rights, interests and privileges of the various Classes of the Agricultural Community.

11. The arrangement so conducted will, from the very nature of the

the Provinces subordinate to this Presidency. The rules by which the conduct of former Governments of this part of India were regulated (where any fixed principle or rule can be traced), would appear indeed to have justified such a demand on the part of the Revenue Officers, as would rarely have left a rent properly so called, to be enjoyed by any individual or class of individuals. In most instances, probably, the value of Land to its Proprietor (with exception of course to the cases in which the Government rent was assigned to him by special grant) would be found not materially to exceed the charge at which it had been brought into cultivation. Still it appears certain, that a variety of circumstances had tended to introduce and maintain a considerable variety in the rates of rent demandable by Government or by the Sudder Malgoozar, beyond what the mere situation and circumstances of the Land, and the quality, quantity and value of its produce, would account for. Our Government has at all times recognised the justice and expediency of attending to such local usages, however much our institutions may, in practice, have failed to uphold them: and it is plain, that, with reference to this principle, the accurate ascertainment of the rights and interests of the several Classes of the Agricultural Community, is essential to the just determination of the quantum of Revenue to be demanded from the country.

13. On the importance of such enquiries, to the future administration of Civil Justice, it must be unnecessary to insist; and Government has every day more and more reason to be satisfied, that a new Settlement of the Jummah affords a facility in conducting them, which, if the opportunity be neglected, it will be vain to look for under the system of a Perpetual Settlement.

14. It appears, therefore, to be in the highest degree desirable, that the Revenue Officers, on all occasions of a Settlement being concluded by them, and especially, when it shall be proposed to fix the Assessment in perpetuity, should combine with the revision of the Jummah, the object of ascertaining and recording the tenures, rights and privileges of all persons possessing an interest in the land: and wherever circumstances may interpose to prevent the full accomplishment of both these objects, the arrangement must necessarily be considered to be essentially defective and incomplete.

15. In determining the value of any particular Estate, the first enquiry may naturally be directed to the extent of the Land comprized in it, and the proportion cultivated and uncultivated. It would appear that the means heretofore used for determining those points, are far from perfect. The inaccuracy indeed of the statements furnished at past Settlements, may, in part, be attributed to the haste with which the operations of the Revenue Officers were necessarily conducted. A leisurely course of proceeding, which would have enabled the Collectors to effect the Settlement of their Districts, Village by Village, during the favorable season of the

the case, involve much detailed and laborious research; of which the objects can be successfully accomplished only in a long period of time, even altho' we possessed a much more extensive selection of proper Agents for the work, than the exigencies of other branches of the public service will permit us to make.

12. The same circumstance will render it in our judgment indispensably necessary, that the ultimate Settlement should be so made, as to take effect not simultaneously throughout the Provinces, but in certain portions only of the country, in each year; according as the Collectors may be found able to execute, and the Boards efficiently to superintend the detailed arrangements in each individual case.

16. The existing Settlement in the Ceded Provinces will expire with the Fuslee year 1229, or September 1822. And for several years, therefore, we must necessarily have recourse to temporary arrangements in the Revenue Administration of them.

17. We cannot probably hope to receive your Hon'ble Court's final commands on a question involving interests of so much magnitude, previously to the expiration of the above period. It will then of course be necessary either to take fresh engagements from the Zemindars, or to continue the existing Settlement for a further term; and it would indeed, we conceive, be of considerable advantage to determine the point before the Zemindars shall make their arrangements for the cultivation of their Lands in the last year of their present leases: This they will have to do in Assarh 1228 F. S. or July 1821. A. D.

18. It must naturally be our wish to avoid the adoption of any measure which might be, in any degree, calculated to interfere with the fulfilment of the ulterior views which you may see reason to adopt, and it would consequently be very satisfactory to us to receive, before the above date, a general

explanation

the year; to have examined the accounts of each; to have personally superintended any measurements that might have been undertaken; to have held the Mofussil Officers answerable for any material error; and to have limited the engagement of Government to the specific Lands entered on the record; would doubtless have gone far to secure them from any material error. Government is, however, abundantly sensible of the advantages which would result from a Survey conducted by professional persons, and though those advantages must probably be purchased at a considerable expense, His Lordship in Council is, by no means, prepared to relinquish the design of constituting an Establishment for the purpose of effecting them, generally or partially.

16. Under the directions of the Hon'ble Court, the attention of Government has naturally been directed to the Revenue Survey made by the orders of the Government of Bombay—a specimen of the work having been obtained from that Presidency.

17. That Survey would appear to have been conducted by a Committee of Officers also charged with the duty of adjusting the Government Revenue, and more especially of determining on claims to hold land free of assessment. Their labors appear to have included a careful Survey, and the construction of an accurate Map of each village, and the land belonging to it, a measurement and bounding of each Lakhiraj tenure, (the excess beyond that specified in the title deeds being resumed) a separate measurement of the cultivated Malgoozaree Lands, of the parcels of Waste fit for cultivation, of the grass lands of good soil, and of the land absolutely barren; all these being distinctly shown on the Map. The Survey was accompanied by an account of the number of Houses and of the population; with the amount of the Government Revenue, the village expenses, and other miscellaneous cesses; the nature and extent of all the Lakhiraj Lands being specially noted, with references to the number of each, upon the Map.

18. A minuter Village Survey, exhibiting, in the Map, the limits and extent of each field and the number of trees growing therein, with a Statement specifying the name of the occupant of each field, and the rent paid by him, was likewise tried, but abandoned as too laborious and expensive: and such a Field Survey is, the Governor General in Council apprehends, now generally admitted to be fallacious, as a means of adjusting any permanent assessment.

19. The General Survey which formed a complete and palpable record of the extent and limits of each Village, and of the distribution of its Lands, under the heads above noticed, would appear to embrace almost every thing that could be desired either for Revenue or Judicial purposes, and a more detailed course of proceeding in regard to this Presidency would appear to be entirely out of the question.

explanation of the line of procedure which your Honorable Court may deem most proper to be pursued preliminary to a Perpetual Settlement, or (should you deem it more advisable), a Settlement for a long term of years.

19. It is now, we believe, admitted without contradiction, that the terms of the past Settlements have been too short: and we are satisfied, therefore, that your Honorable Court will readily allow us to exercise a considerable latitude of discretion in enlarging the term of the temporary leases, which it may be necessary hereafter to

20. We are satisfied that the most beneficial consequences would, in many instances, flow from our being enabled to extend temporary leases to a term of ten or fifteen years. And your Honorable Court may rest assured, that we should never exercise a power to that effect, without the most careful consideration.

21. A distinct and early knowledge of your sentiments on this point, would be very useful in guiding our deliberations on the specific course to be pursued on the expiration of the present Settlement.

20. It seems probable, indeed, that we must rest satisfied with a more general Survey.

21. The district of Baroach (to which alone the Papers received from Bombay refer), appears to contain only 430 $\frac{9}{100}$ square miles, of 640 English acres each. The Survey, including the investigation of claims of Lakhiraj Lands, appears to have occupied the Surveyor and his Assistants more than 2¼ years. More particular information in regard to the number of Surveyors employed, and the general nature and extent of the Establishment entertained, has been solicited from the Government of Bombay, and until that is received, no precise or conclusive judgment can be formed in regard to the charge that would be incurred by the adoption of a similar arrangement on this side of India.

22. It is indeed stated by the Hon'ble the Court of Directors, that "the Revenue recovered in one small District only, has amounted to an annual income considerably exceeding the estimated charge for Surveying the whole district;" and the extent alone of the Ceded and Conquered Provinces would not therefore justify the entire abandonment of the design of adopting a similar plan of operations under this Presidency, though a long period must necessarily elapse before the scheme could be completely carried into effect.

23. The district in question, however, would appear to be highly productive. The assessment, independently of miscellaneous receipts, is stated at Rupees 10,48,787, derived from 177,055 English acres, or 348,845 Beegahs of productive Land: the waste being Beegahs 96,726. The number of Villages is stated at 162, containing 22,753 Houses, and a population of 97,874 Souls.

24. Contrasting these results with the assessment of our Provinces, it is clear that the expenses of a Survey must bear a greatly higher proportion to the Government assessment, and it is consequently the more necessary to observe a strict economy in any scheme that may be adopted, to confine the Survey to objects of clear utility, and especially to employ, for the details of the arrangement, a cheaper Agency than that of European Officers.

25. Thus Furruckabad, the least considerable of our districts, and assessed with a Revenue little exceeding that of Baroach, viz. Rupees 10,53,075, is stated to contain 34,78,979 Beegahs, or (assuming the Beegah at 3 to the English acre), 11,59,659 acres, i. e. about 1,812 square miles, being more than 4 times the area of the last mentioned district. The Villages too in Furruckabad exceed those of Baroach in a much higher proportion, being stated at 2,880.

26. If the Survey were confined to the fixing of the limits of Estates, (to be marked off by the Revenue Officers, with a double line in the case of disputed boundaries requiring adjustment), the labor would of course be comparatively lightened, and a Pergunnah or District Survey, marking merely the position of Villages, and fixing the extent of the larger divisions, could probably be completed at a moderate charge, and certainly within the time necessary for the Revenue Officers to collect and record the information to be required from them previously to the formation of a permanent Settlement.

27. It is the design of Government again to refer this question to the Surveyor General, who will be requested, after obtaining from the Revenue Boards such information as he may require in regard to the nature, number and supposed extent of the several local divisions of the Country, to report his opinion as to the practicability and probable expense of effecting a Survey on each of the abovementioned plans, or on any other principle which he may think preferable.

28. In the mean time, however, the Revenue Officers must proceed to ascertain the extent and boundaries of Villages, and the state of their cultivation, by such means as are within their reach. Several of the Collectors are themselves probably able (and the acquisition of the knowledge, as it is highly desirable, so it is a matter of little difficulty), to effect such occasional measurements as would tend effectively to check imposition, and if the investigation be carefully superintended by those Officers on the spot, and conducted with sufficient leisure, His Lordship in Council would hope that no material error would be committed, though the record of the information will be comparatively rude and unsatisfactory.

29. All Settlements for extensive Estates will, of course, be made by Villages: the Government Pottah securing the Malgoozar only from further demand on account of the Villages specified in it, and in the Government records: or new Villages established in Lands specifically provided for. All Villages not recorded to be liable to assessment.

30. It may be desirable to extend the principle strictly to all Land in excess of the recorded Rucba, with a certain allowance for error.

31. Some such reservation would appear to be especially necessary where farmed Mehals may be mingled with those settled in perpetuity, and still more where it may be designed to reserve any adjacent wastes: the example of Benares proving, that without a distinct Rucbabundee to refer to, it is scarcely possible to detect the encroachments of the neighbouring Zemindars; and the point to be aimed at, however difficult of attainment, being the formation of such a record of landed property as shall fully account for the whole of the Land contained within the Provinces in question,

question, and as shall accurately shew how far Government derives a Revenue from each Beegah, or has alienated or compounded for its right.

32. His Lordship in Council will only further remark in this place on the necessity of great accuracy in regard to the size of the Beegah, compared with some fixed standard, a particular notice of which must therefore be entered in the Settlement Accounts of each Village.

33. The Honorable the Court of Directors have not yet stated what extent of uncultivated Land they will consider sufficient to exclude an Estate from the benefit of the provisional promise of a Perpetual Settlement, and the local circumstances of different Districts may oppose the adoption of any strictly uniform scheme; but the Despatches of the Hon'ble. Court sufficiently shew their desire, that all extensive tracts of waste or uncultivated Lands may be reserved.

34. Particular attention therefore must be paid to the proportions of the cultivated and uncultivated and waste Lands stated to be contained in each Village, so that they may be classed accordingly, with reference to the ultimate decision of the Authorities at home.

35. Where the Land stated to be absolutely waste, is particularly large, (and in several the Settlement Accounts of the Western Provinces shew a great extent of such Land), an explanation of the circumstance and of the nature of the Land ought to be furnished.

36. In particular situations too, in which there may appear grounds to suggest the execution of public works, as an advantageous means of promoting the cultivation of tracts now uncultivated, the prospect will of course be noticed, and the expediency of any special reservation founded on it, will become matter of discussion.

37. The probable effects of long leases, and especially of a Permanent Settlement, in enabling the Zemindars to undertake the construction of wells and water-courses, and other works, by which lands hitherto uncultivated may be brought under tillage, as well the natural tendency of national improvement to render profitable lands requiring the more expensive processes for their cultivation, will naturally be adverted to. Nor ought the probable introduction of a better system of agriculture, (an object which may very fitly engage the particular attention of the Revenue Authorities), to be entirely overlooked, and generally, indeed, the grounds on which the Revenue Officers may deem it necessary or expedient to leave to the Zemindars any considerable proportion of waste or uncultivated Lands, must be fully explained: and the advantages and disadvantages of the measure, not only in its effect on the public resources, but also

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in its possible influence on the direction of agricultural industry and capital, ought to be maturely weighed.

38. It will also deserve consideration, whether it may not be expedient distinctly to subject to taxation the produce of the uncultivated Lands, and the Cattle which graze in them ; where the latter shall not be employed in tillage, but shall form a separate source of profit to the Zemindar ; and this point indeed will be embraced in the more general question as to the items which are to form the basis of the Public Assessment.

39. Adverting to the importance attached to the services of the Meerdahs, in conducting enquiries of this nature, it will deserve consideration whether some further addition should not be made to the allowances of that class of Officers ; and on this point the Board of Commissioners will be requested to report their sentiments.

40. When the extent of each Village and the proportions of cultivated and uncultivated Lands are determined, it will remain to investigate and record all the circumstances which must necessarily affect the rate of assessment ; the different descriptions of the Land ; the different productive powers, or different situation of lands coming under the same general description ; and the different classes of occupants.

41. The accounts furnished to Government must necessarily give results more general than are contained on the detailed proceedings on the Settlement of each Village : and the means of acquiring all the desired information may not, in every case, be possessed. It is still however very desirable to require reports even on points which are, in their nature, most detailed, and on which average Statements only can be furnished : since the preparation of them will at least tend to draw the attention of the Executive Officers pointedly to the matters proposed for their report.

42. The same principle suggests the expediency of directing the efforts of all to the attainment of objects, which a few only may be able completely to attain ; since even in cases of failure, the fruits of honest and zealous exertion will not be lost.

43. His Lordship in Council doubts not indeed, that the result of the suggested enquiries will afford to Government a great body of the most important and useful information, and that no injunctions can be necessary to stimulate the Officers on whom the duty may devolve, to the zealous performance of a work, the successful completion of which will at once be so honorable to themselves, and so extraordinarily beneficial to the Country.

44. It being the desire of Government, that the Proceedings held by the Collectors on the Settlement of the Land Revenue should serve as a record for the guidance of

of the Courts of Judicature, especially in regard to the rights of the Khoodkasht or Chupperbund Ryots (where there may exist any such class possessing a prescriptive hereditary right of occupancy), and of the Village Zemindars and Putteedars, or other joint sharers of Estates, or other persons whatsoever, possessing a right of property in the soil, and paying their rent or revenue to a Sudder Malgoozar, or intermediate manager, the Collector's Proceedings ought to contain a careful Ryebundee of each village, with a particular detail of the conditions under which the Land is held; the mode in which the rents or revenue of the different descriptions of it, or parcels occupied by different classes, are determined and paid; the respective shares of the Zemindar and Ryot in Lands cultivated under Butaie or Kunkoot engagements; the proportions in which the crops are divided, and the manner in which their value is settled; the principle by which claims founded on occasional loss are adjusted; the terms on which the cultivation of new Lands is undertaken; the privileges and perquisites of the Sudder Malgoozars, or of the Maliks, Thakoors, Mocuddums, or other head men and their relations; the rights attaching to trees and their produce; the contributions and collections on account of pasturage, whether in kind or money; the cesses levied from shop-keepers and manufacturers, and other residents not being cultivators; the allowances in land, money or grain, paid to the village Officers; and the mode in which those of the two latter descriptions are paid or collected; with all customs and usages connected with the Land and Territorial Revenue.

45. The reports and accounts to be furnished by the Collectors, for the information of Government or the Authorities at home, will also be expected to contain information in regard to the quality of the soil; the articles of produce; the rates of rent, and the mode in which it is paid and adjusted; the situation of the land, with reference especially to Nullahs or Wells, to the facility or otherwise of applying artificial irrigation; and the liability of the crops to failure from calamity of season, or other causes. They will also explain the general character and circumstances of the Population, and especially the persons with whom the Settlement is made, or in whom the property and possession of the Land is vested; the description of tenures; the general frame of the village communities; their leading men and classes; their Officers, with their respective functions and means of support; and the degree of force and vigor in which these institutions actually exist: noticing particularly the prevalence or otherwise of the Putteedaree or Bhyachara System.

46. The condition and rights of the cultivators, not proprietors, will likewise be fully discussed by them, and the different classes carefully distinguished.

47. The extent to which hired labourers or slaves may be employed, with the usual wages of the former, are also matters which Government and the Authorities at home will desire to have explained.

48. The dependence of the cultivators on the support of Mahajuns; the ordinary interest of money; the expenses and profits of different kinds of culture; the general state of Trade, and the markets on which the agricultural community depend for the sale of their produce; and the facilities enjoyed by them for converting it into money, to meet the Government demand; will naturally form the subjects of enquiry and report. On these, and such other points, relative to the statistics of the Country, and the condition of its inhabitants, the Collectors ought to prepare separate reports for each Pergunnah of their respective districts: noticing them also in the form of marginal notes to the Settlement Accounts of the Villages, in so far as they may influence the amount of the assessment. The Collectors will of course be sensible of the necessity of explaining the mode in which the information communicated by them is obtained, and the authority on which the facts stated may rest. In cases in which circumstances may prevent the accurate ascertainment of the assets of Estates by direct means, and the estimate of them may be formed on a reference chiefly to the amount of Revenue. which it may have been found practicable to procure, the circumstance must of course be candidly stated: scarcely any of the duties belonging to the Civil Functionaries in this country being more important, than that of freely and fully explaining the actual state of things, when opposed to the expectations or wishes of Government.

49. With respect to the details of the manner in which the enquiries of the Executive Authorities are to be conducted, His Lordship in Council must rely chiefly on the local knowledge and experience of the Boards. They will of course communicate to the several Collectors under them, such general and special instructions as may be necessary for their guidance. A variety of points must naturally occur in the course of the Settlement, which it is impossible now to anticipate: but when a reference from any Collector may involve any general question, it will be desirable that the Board should communicate the correspondence to the other Officers under them, and that a distinct record of all such instructions should be prepared and transmitted, from time to time, to Government. His Lordship in Council will only therefore remark generally, that the value of the information obtained from the native Officers, and especially that of the dowls or estimates of assets which they may furnish, will probably be in exact proportion to the degree in which they may perceive, that their Superior exercises an efficient system of personal control, and is prepared to apply unexpected checks in a certain proportion of cases, as a test of their accuracy in regard to the remainder. The successful completion of the work in all its branches must indeed mainly depend on the personal activity, industry and intelligence of the European Officers, and their readiness to admit and encourage all classes of the people to a free and unrestrained access to their presence.

50. Supposing a very minute knowledge of the country to be obtained, it will not the less be necessary, as remarked in the paper abovementioned, to warn the Collec-

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tors against the risk of over-assessment, and to impress upon them the necessity of being guided chiefly by a reference to past collections, of sifting jealously the grounds on which any considerable increase in the Jumma may be proposed, and of using measurement, survey and estimate, rather as a check to fraud, than as a means of conclusively determining the Government demand.

51. The observation seems just, that one of the disadvantages of a very minute enquiry of the nature above referred to, is its tendency to lead to over-assessment; that when the Collector has before him the extent and produce of each field, he is very apt to form an exaggerated estimate of the Revenue to be drawn from the country, seldom making sufficient allowance for the accidents that disappoint the hopes of the husbandman, or those that limit the collections of the Zemindar; calculating the payments of the Ryots by the utmost amount which the Malgoozar is entitled to demand, without sufficient advertence to the abatements ordinarily allowed from the gross Jummabundee; assuming generally too high an average produce, and a price fixed rather by the well regulated commerce of the wealthy Mahajun, than the hurried sales of the needy Ryot: forgetting that the plentiful year may glut the market, while in the year of scarcity, the consumption of the Ryot and his Cattle may leave him little on which to obtain an enhanced value; and further overlooking the fact, that a poor and improvident people can scarcely be expected to accumulate, in favorable times, the means of meeting seasons of calamity.

52. The particular attention of the Boards will naturally be directed to the object of avoiding the evils of over-assessment, by which all the advantages contemplated in the perpetual Settlement would be lost, or the attainment of them at least greatly retarded.

53. With respect to the Milikana or other allowance to be assigned to recusing Proprietors in the Western Provinces, (a point which naturally belongs to the consideration of the means of preventing, or at least mitigating the evils of over-assessment), various difficulties have hitherto prevented Government from coming to any final determination. In Cuttack, indeed, the principle has been already adopted of assigning an allowance varying from 5 to 10 per Cent. and the same rate it will probably be expedient to assume in the Western Provinces. Several distinct provisions, however, will apparently be required for apportioning the allowance in the case of joint Estates, varying with the variety of tenure. Any Nankar or other allowance now received by the ousted Proprietors, in consideration of their proprietary right, will of course be deducted from the Malikana, to which they would otherwise be entitled: Special provisions will likewise apparently be required for the case of Proprietors who may continue in the occupancy of their tenures, whilst the Mehal, in which they are included, is let in farm or held khas; that is to say, Zemindars who may cultivate or lease their Lands, and pay the Revenue to the farmer or to the Government

vernment Officer, as well as for that of Proprietors who may continue (as appears not unusual) to draw allowances of any kind from the Ryots of the Lands farmed or held khas, in virtue of their proprietory title. In the former case, it may probably be the most expedient course to allow or continue to the cultivating Proprietor an abatement in the rent of the Land occupied by him, as seems ordinarily the case with the Seer Land held by the Maliks, or their immediate relations. In the latter, the Boards will consider how far it may be advisable to sanction the practice, as a means of maintaining the natural connection of the Proprietor and his tenantry, notwithstanding his temporary exclusion; the continuance of the indulgence being in all cases made dependant on good behaviour, in so far at least as that it shall be liable to cease in the event of the Proprietors obstructing the arrangements of the farmer or Government Officer. It will further be necessary to provide specifically, for regulating the amount of Malikana, according to the real extent of the property possessed by the party; and it certainly appears advisable, with a view of obviating any misapprehension in regard to the nature of the interest recognised, that the allowances assigned to ousted Malgoozars, whose tenure may appear to consist rather in a title of management, and a property in the advantages of Office, than in any actual property of the soil, should be distinguished by some separate designation, and its real character specifically declared. The principle on which the rules, thus suggested, must be settled, will naturally be drawn from the minute investigation of private rights and tenures, which it is designed to institute: but His Lordship in Council would hope, that the most important of them may be determined, if not before the proposed revision of the Settlement is commenced, yet at an early stage of its progress; and that thus one important security will be gained against the risk of over-assessment.

54. It will likewise certainly deserve consideration, whether, with a view of guarding against the evil of inequality in the assessment of individual Estates, it may not be advisable, where information is defective, and obstacles may occur to its completion, to fix the Jumma, in the first instance, on Pergunnahs and other tracts of country, reserving merely the option of subsequent distribution within an early period.

55. Ordinarily, indeed, the existence of any obstacles to the acquisition of accurate information may be assumed as a ground for leaving the Settlement still temporary, and care must of course be taken, lest the measure above indicated should operate, to relieve the indolent or fraudulent Zemindar at the expense of his enterprising and industrious neighbour.

56. With respect to the measures which are stated to have hitherto been frequently adopted by the Zemindars, with a view to the deterioration of their Estates on the eve of a new Settlement, His Lordship in Council observes, that the mode and extent of the operation, or the means by which the fact was ascertained, do not seem to have been fully explained. The point, however, appears to merit particular enquiry; and the means of checking or preventing the practice, will form a natural subject

subject of consideration. The temptation will of course be proportionably strong in cases in which the Jumma may be about to be fixed in perpetuity: and it appears therefore necessary distinctly to declare, that persons, the cultivation of whose Estates shall have declined from such a cause, will, for the present at least, be excluded from the advantage of a Permanent Settlement; and that their Lands will be liable to be leased for a long period, with the view of remedying the waste which they may have committed.

57. In such cases, as well as generally in all cases in which it may be determined not to fix the Jumma in perpetuity, the chief point for consideration will be, how Government can best retain the power of participating in the future improvement of the Land, without checking it's advancement.

58. This question will of course involve the further enquiry, to what period leases, not perpetual, ought to be extended? (Settlements with different descriptions of tenants and in different situations, being separately considered); on what terms the leases of Proprietors ought to be made renewable, so as that the liability to re-assessment may not operate to prevent capital from being laid out in agricultural improvements? In what cases the system of a Rusudee Jumma shall be followed? With whom the Settlement shall be made, and for what period, on the recusance of Proprietors, whether with villagers or others.

59. On these and all other points touching the general question, His Lordship in Council will expect to receive a particular communication of the sentiments entertained by the Boards.

60. In cases in which the Settlement shall be a permanent one, the propriety of adopting the principle of a fixed Jumma, or that of an assessment determinable by a fixed and invariable rate, will form the subject of special consideration.

61. Where the Jumma may be fixed in perpetuity, the expediency of providing for the probable rise in the price of all articles of ordinary consumption, will likewise be fit matter of discussion, as well as the propriety of excluding from the Perpetual Settlement any particular Lands, or admitting them under special conditions with reference to the Salt and Opium Monopolies, or other similar measures which, though not now contemplated, may eventually be adopted by some future Government.

62. In all cases, whether of Temporary or Perpetual Settlements, the real advantages allowed to the Sudder Malgoozars, and other tenants, ought of course to be, as far as practicable, in each case, accurately ascertained and distinctly declared: Nothing can be less regular or satisfactory than the adoption of a principle in framing the

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Settlement Accounts and Reports, which is not or cannot be applied in practice. All the circumstances, therefore, which render necessary a large allowance for expences of management, and all the concessions granted in consideration of former usage and the habits of the people, with their nature and extent, ought to be fully and clearly explained.

63. The principle heretofore followed, of leaving to the Sudder Malgoozar, or deducting from the net Mofussil Jumma, an allowance of 10 per cent. Malikana, appears to be conformable with ancient usage; and His Lordship in Council is not immediately prepared to say that it would be expedient to adopt any other general principle for fixing the advantages to be assigned to the Proprietors or hereditary Managers of Land, in consideration of their coming under direct Engagements to Government.

64. The mode, however, in which the allowance in question has, in different cases, been practically appropriated, according to the character of the Sudder Malgoozar, and that of his inferior tenants, appears to deserve further enquiry, than has yet been given to the subject. Still more it is apprehended, has the real amount of Village Charges, differed from the allowance nominally assigned on that account.

65. An enquiry into those points will naturally lead to an investigation of the facts connected with the second branch of Enquiry, viz. the actual and relative rights of the different Classes, owning, occupying, managing or cultivating the Lands, or collecting the Rents and Revenues derived from them.

66. On this subject, therefore, His Lordship in Council proceeds to record the following observations:—

67. This branch of the subject may be considered under two heads, 1st, the nature and extent of the rights which the different Classes in question enjoyed, or, according to the custom of the Country and the sense of the People, were entitled to enjoy, at the period of our acquiring the Provinces; and, 2dly, the degree in which those rights have been affected by the operation of our Laws, and the system of Administration pursued by the Executive Officers, Revenue and Judicial.

68. The full discussion of these points would require a minute explanation of the detailed arrangements of Property in the various districts throughout the Country; in each of which some variety of Scheme will apparently be found even in cases where the general outline is strictly similar. Various causes naturally produce this variety.—The mode of original acquisition; the circumstances of the family and descendents of the original acquirer; the character and temper of individuals; the favor and caprice of the Supreme Authority; and many other accidental circumstances by which, in unsettled times, the property of the Country is likely to be influenced.

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69. Nothing indeed can be more hazardous in questions of fact, than to decide in one case, from the analogy of another; and every day's experience shews the expediency of strongly impressing on the Public Officers, the indispensible necessity of careful enquiry in each individual case, and especially of their completely ascertaining the real purport of the designations used, before they venture to conclude, that the same denomination will be found, in different places, to apply to tenures of the same description, or to persons holding the same extent of interest. The facts, therefore, touching each Village, ought, as far as possible, to be made to rest on a distinct investigation; and as the only sure basis of private property is long and prescriptive possession, or a bonâ fide title derived from persons having that foundation for their rights, so when the fact of such possession may be settled, it will remain only carefully to ascertain the exact nature of the interest possessed.

70. It is to be regretted, that at the period of our acquiring the Provinces, the attention of the local Officers was not specifically directed to ascertain, by minute local investigation, the actual nature and extent of the interests possessed by the several classes connected with the Land, and either occupying the soil or holding the collection of the Government Rents. The enquiry is now of course rendered more difficult, from the alterations which our system of Revenue management has introduced: and it must be feared, that in some cases it is now too late to correct the evils that have flowed, from the defects of that system and its unsuitableness to the state of the Country to which it was applied.

71. It is, however, not the less incumbent on Government and its Officers to prosecute the investigation. And as, in their past proceedings, the public Officers appear to have been frequently misled by notions of Landed Property derived from our own Country, (though there too examples are frequent of a variety of rights in regard to a single subject matter), it may be useful to notice distinctly the several classes into which the persons who have been admitted to engage for the Government Revenue in different Districts, may be divided, and the rights and interests belonging to each, as far as the Proceedings of Government appear to afford materials for describing them. This reservation it is essentially necessary to keep in mind, lest, in stating the views exhibited by the Public Records, His Lordship in Council should be understood as anticipating the result of more accurate enquiry, whereas it is of the highest importance, that the several Officers, employed in conducting the proposed investigation, should enter on the work with a full and constant persuasion, that the real circumstances of each Village or division of Country can be known only by special enquiry in regard to it. The extent of the Estate or Interest possessed by each individual therein, being to be determined only after an attentive investigation of the rights and interests of others, the enquiry must be made not solely by applying to the ostensible head of the Village, or other individual who may have an interest in misrepresenting the rights of others, but by examining persons of different ranks and various classes.

72. The following detail is designed merely to obviate certain misapprehensions which appear to have hitherto prevailed, in regard to the rights of individuals connected with the Land, and the designs and views of Government in relation to them.

73. It is to be used therefore only as a guide in future enquiries, but must on no account be received as a full exposition of the facts which such enquiries may probably establish.

74. The persons who have been admitted to enter into engagements for the payment of the Government Revenue, though ordinarily denominated, in the Regulations, Zemindars, Talookdars and other Proprietors of Land, belong to various classes possessing very different rights and interests.

75. In some cases the Sudder Malgoozar is a person enjoying the full heritable and transferable property of the whole of the Land, for which he has engaged, subject only to the payment of the Government Revenue, and to such contracts as he may have himself entered into, with the power either of cultivating it himself by means of his dependents or hired labourers, or of leasing it to others, in any manner he may judge expedient, and with no restriction in regard to the period of the lease granted by him, but what is specifically declared in the Regulations.

76. Such a Malgoozar may properly be considered Proprietor or Malik of the Land, whether cultivating the land himself, or leasing it to cultivators or farmers.

77. In other cases the occupants and cultivators of the Land consist of hereditary cultivators, Mouroosee Ryots, (usually denominated Khoodkasht or Chupperbund), or some kinds of dependent Talookdars, enjoying a permanent, hereditary, and, in some cases, transferable right of occupancy, subject to the payment of a fixed rent, or of a rent adjusted by certain fixed rules; that is to say, the quantum of such rent and the mode of payment being regulated not by the demand of the Sudder Malgoozar, but (in the absence of engagements contracted between the parties or their ancestors) by ancient usage, and the rates of the Pergunnah, Mouzah, or other local division.

78. In such cases the Sudder Malgoozar, though admitted to possess a heritable and transferable property in the rents demandable from the inferior tenantry and Ryots, is entitled, during the continuance of these tenures, to exercise only a restricted right of ownership, to be defined in each case by the amount and nature of the payments demandable from each Ryot or dependent Talookdar, and the other conditions of the tenure.

79. The Estate or Interest, therefore, possessed by such a Malgoozar, consists (during the continuance of the under-tenant's tenure) rather in the profit derivable from the rent after discharging the stipulated Revenue of Government, than in the property of the soil.

80. He ought consequently to be recognized rather as a rent-holder, than as the Malik or Proprietor of the Land occupied by under-tenants of the above description, or at least his property in the soil being limited by their's, he is clearly to be distinguished from a Proprietor of the first class. But a Sudder Malgoozar may frequently be found to possess a tenure of the first description, in certain parcels of the Mehal, for which he is under engagements, while in respect to the other lands belonging to it, he is vested only with a property in the rents demandable from the inferior tenantry.

81. In other cases the Sudder Malgoozar appears to possess merely the right of collecting the Sircar's share of the produce, or the Revenue demandable by the Sircar in lieu of it. The whole of the Land being occupied by other persons enjoying a full, heritable, and transferable property in the soil, subject to the payment of the Sircar's dues, thro' the Sudder Malgoozar, until regularly admitted to separate engagements: and the profits of the Malgoozar properly consisting only on the difference between the amount which he is entitled to levy as Revenue or Khiraj from those Proprietors, and the rent which he has contracted to pay to Government in perpetuity, or for a term.

82. In such case the Sudder Malgoozar may be considered as the mere representative of Government, and though allowed a right of property in the incidents of his management, yet he possesses no property in the Soil, nor any interest in the Mehal, beyond the collection of the Sircar's Revenue or Khiraj.

83. In other cases the Sudder Malgoozar possesses a portion of the Lands for which he has engaged in full proprietary right, while the rest is occupied by other persons enjoying an equal right of property, subject, until regular separation, to the payment, through the Sudder Malgoozar, of the Sircar's Khiraj, or by Ryots or under-tenants possessing a hereditary right of occupancy.

84. Of such Malgoozars there are several descriptions. Either the Sharers holding under the Sudder Malgoozar, (who may be either absolute masters (Maliks) of the Land, or Proprietors, subject to the rights of occupancy possessed by the Ryots), enjoy jointly with him an interest in the whole of the Mehal, the extent of such interest being ordinarily defined by fractional portions of a Rupee or Beega; and in this case the latter can be considered only as the representative of a community or partnership to which he himself belongs: Or the Malgoozar, while possessing a distinct property (as Malik of the Land or Proprietor of the rents) in a certain portion of the Mehal for which he has engaged, exercises over the remainder the rights incident to the management of the Government Revenue; collecting from his coparceners the

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quota of the Government Revenue due on account of the Lands in their separate possession or the rent separately collected by them: Or the Sudder Malgoozar, while collecting as the representative of a coparcenary of rent holders, the rent payable by the Ryots cultivating or occupying that part of the Mehal which is held jointly by the brotherhood; at the same time collects, in his capacity of manager for Government, the quota of the Government Revenue and Village Expenses due from his several coparceners on account of the Land separately possessed by them. In some cases such Sudder Malgoozars, through the influence derived from long established authority or other causes, appear to have obtained a prescriptive title to the entire management of the concerns of the village community or the portion of it, of which they are recognized as the head, to the profits derived from the extension of cultivation, and to various cesses, or perquisites, while the rights of the other descendants from the original acquirers of the Village are restricted to that of occupying certain portions of Land on favorable terms, or to other privileges of a limited nature.

85. These descriptions of tenure are further varied by the various modes adopted for adjusting the proportions of the Government Revenue, and the Village Expenses payable by each of the Sharers, and for determining the allowance assigned to the Sudder Malgoozars in consideration of the trouble and responsibility of the office.

86. In some cases persons receiving rent from the cultivators as proprietors of the rent, pay the Revenue of Government to an intermediate manager; as, for instance, in the case of dependent Talookdars or Village Zemindars, whose Talooks or Villages are occupied and cultivated by Mouroosee Ryots, possessing an heritable right of occupancy: And all the classes above named appear frequently to have temporarily assigned their respective interests to others, Kutkinadars, Ijaradars, and the like, holding under specific Pottahs or other instruments.

87. The right of the Sudder Malgoozar or person paying Revenue to Government, and the nature of the property possessed by him, are liable to further variation, through the various rights of village Officers, or other persons holding, free of assessment, certain parcels of Land, either subject to the condition of certain services, or unconditionally, or possessing the right of collecting certain fees or perquisites in money or kind, or of obtaining certain deductions from the ordinary rent, or the like minor properties arising out of the interior arrangements of the village communities.

88. In like manner the rights of persons collecting the Rents of the Land or the Revenue of Government, without being subject to the payment of any portion of it to the public treasury, (such as Jageerdars, Altumghadars, and other managers and owners of Lakheraj Lands,) must be determined with reference to the interests possessed by other persons and classes. Such Lakherajdars, indeed, when holding under Padshahee Sunnuds, are usually the mere representatives of Government.

89 It must be obvious that a state of things, such as above described, indispensably requires a minute inquiry into individual cases, before we can safely form or act upon any general rules : and it can be a matter of no surprize that very injurious consequences should have followed from a system of management under which all persons, coming under engagements with Government and entered in the Government books as Proprietors, have often been confounded, as if belonging to one class, and have frequently been considered as the absolute Proprietors of the Lands comprized in the Mehals for which they had engaged.

90. The first step towards correcting the errors of the past and preventing the extension of the evil hereafter, is a minute investigation of the rights, interests and privileges of all classes of the community connected with the Land, and a careful discrimination of the real nature and extent of the interest possessed by each person, as actually enjoyed by him, whatever may have been the denomination by which he may have heretofore been described, whether Raja, Pergunnah Zemindar, Talookdar, Malgoozar, Lumberdar, Putteedar, Thokedar, Village or Malik Zemindar, Mocuddum, Purdhan, Ryot, or Assamee.

91. Such an investigation is especially required in those cases in which persons, whether denominated Rajas, Zemindars or Talookdars, are under engagements for entire Pergunnahs or extensive tracts of country ; such persons being generally supposed to have under them Village Zemindars or other persons possessing a hereditary and transferable right of property in the soil. In those cases the inferior tenantry appear to be peculiarly exposed to danger, unless their rights and tenures are carefully ascertained and recorded ; and the accurate ascertainment of facts is not less necessary to enable Government to judge how far it may be equitable or expedient to supersede the agency of the present Malgoozars, and in that event to determine the compensation to be assigned to them : points now immediately under consideration in certain cases referred by the Board of Commissioners in the Ceded and Conquered Provinces.

92. The most prominent points of enquiry appear to be the following :

1st. The origin of the tenure possessed by the Sudder Malgoozar ; i. e. the mode and date of its acquisition.

2dly. In cases in which it may rest on Sunnuds or Fermans of the Ruling Power, (the authencity and validity of the deeds being first ascertained), the terms of the grants, how far hereditary or temporary, conditional or unconditional, (in the former case, the conditions to be of course stated), and the nature of the interest purported to be conveyed.

3dly. (Whether the tenure rest on deeds and instruments produced, or on long prescription),

prescription), the nature and extent of the interest actually possessed by the Sudder Malgoozar, whether consisting in the property of land or the rent of it, or in the perquisites, or other advantages of office: and whether fixed or variable.

4thly. How far the interest possessed by the Malgoozar, whether consisting in official emoluments or otherwise, were hereditary or transferable, or both; and if so, by what rules and conditions the right of inheritance or transfer was restricted.

5thly. How far the tenure was subject to be forfeited, or set aside by the Government, in the regular and legitimate exercise of its power, and on what grounds.

6thly. In what mode the assessment of the inferior holders was adjusted: the nature and extent of the rights possessed by the several individuals or classes of whom they may be composed, especially by those claiming a hereditary and transferable interest in the Soil.

7thly. To what specific lands such hereditary and transferable property may have extended.

8thly. Whether the parties claiming such hereditary transferable property were in actual possession of their lands; and if so, whether they derived any and what clear rent from them; any instances of sale and the price paid to be noticed.

9thly. How the privileges of persons stated to possess such property are distinguished from other cultivators, not claiming a transferable property in the soil, whether possessing a hereditary right of occupancy or otherwise: How far absence or desertion avoided the rights of either class.

10thly. In what degree the Sudder Malgoozar was entitled to interfere with the interior arrangements of the Villages, and to control the general cultivation of the Lands or the settlement of new Villages in waste or uncultivated Lands, or by what persons or classes the Village concerns were managed, and the Lands disposed of and assigned to the cultivators, whether resident or contract Ryots: or occupied by the cultivators without the intervention of a third party.

11thly. To whom the cultivators, not proprietors, paid their rents or accounted for the Malikana or proprietary allowance.

12thly. How far and in what manner the Amils or immediate Officers of Government usually interfered with the Mofussil management of the Villages.

13thly.

13thly. Whether in the event of the persons claiming to be proprietors, having been dispossessed of the lands claimed by them, they were entitled to any Malikana or other allowance in consideration of their proprietary rights, or to the enjoyment of any parcel of land free of assessment, or at a reduced jumma, or to any other privileges or perquisites of a miscellaneous nature.

93. It is further very desirable that Government should be furnished with distinct information, in regard to the character of the Sudder Malgoozars, whether ancient Rajas and Chieftains or Talookdars of more recent origin, and the general feeling of the people towards them, and also that the Boards should state their opinion fully on the advantages and disadvantages of the system of management, which it may be proposed to maintain or abolish, whether considered in a financial point of view, or in its relation to questions of general policy and Civil Government.

94. His Lordship in Council must also be desirous of learning the degree in which the Sudder Malgoozars in question may value the rights vested in them: or on what terms they may be prepared to relinquish their tenures, it being fully understood as the determination of Government to interfere with their management; in so far as may be necessary to prevent them from violating the just rights of their under tenants.

95. In cases in which the Sudder Malgoozars may set up deeds of sale, gift, mortgage or renunciation from their under tenants, or may plead grants stated to have been made or acts done by the ruling power of the time being, in proof that the rights of their tenants have been specifically transferred to them, independently of the title possessed by them under the general character of Pergunnah Zemindar or Talookdar, as well as in cases in which the inferior tenants may, like the Pirteeahs of Goruckpore, hold under titles derived from the Sudder Malgoozar, each must of course rest on its own merits; and the detailed instructions communicated to the Board of Commissioners on the 2d September 1808, will sufficiently inform the Revenue Officers of the general principles applicable to such cases, and of the points to which their enquiries ought to be directed: allowance being of course made for the intermediate time

96. Where the settlement shall heretofore have been made with persons recognized as the Zemindars or Proprietors of single Villages, it will equally be necessary to investigate the precise nature of the rights actually possessed by the Malgoozar: and especially to ascertain how far the records of Government have hitherto represented the existing state of things. As will more fully be noticed hereafter, there is reason to believe that in the early period of our acquisition, the Collectors having taken the names of the Proprietors to be entered on the Settlement Accounts, from the reports of the Tuhseeldars and Canoongoes, without due enquiry,

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their records were very defective, and that in some instances, the recorded Sudder Malgoozars were merely men of straw or the creatures of the Tuhseeldars.

97. It is thence to be apprehended, that in many cases the sharers of such Villages, tho' actually in possession of their respective shares, have been excluded, from all concern in the adjustment of the Government demand, and their rights sacrificed or put in jeopardy by the exclusion. In some instances too it appears likely that the persons who were thus put forward as the sole proprietors, may have been merely the representatives of the Village Community, whose rights may have thus been injuriously superseded in favor of one of their number.

98. In regard to Putteedaree and Bhyachara Villages, the principle that the Sudder Malgoozar was the representative merely of a community of village Zemindars, appears to have been in general recognised: The precise character however of the arrangement formed in such cases was very imperfectly defined; and there still remain many points of enquiry in regard to the relative rights of the different persons composing the community, to the interior arrangements adopted by the brotherhood for apportioning the lands of the Village, and for determining the share of the Government Jumma and the Village expences which each is to contribute, to the mode of distributing the profits derived from sources common to the coparcenancy, to the nature and extent of the responsibility attaching to the several proprietors and classes of proprietors, to the special advantages belonging to the Sudder Malgoozars, to the powers possessed by him in the collection of the Government Revenue; to the effects of default, and to other points of a similar description. It is especially important to remark how far the lands are held in joint tenancy, i. e. cultivated or leased out in common, and how far each sharer is in separate enjoyment of a distinct portion of the Village or of distinct fields; and in the latter case, how far, on a new adjustment of the Government Jumma payable by the sharers, any change takes place in their respective possessions.

99. Where no proprietary class may be stated to exist, a full enquiry must be made to ascertain the extent and nature of the tenures and rights belonging to the Village communities, and to explain the grounds on which the title of the resident cultivators may be distinguished from those possessed by the Village Zemindars. There appears ground to surmise that the Canoongoes and other local Officers in some instances designedly misled the Officers of Government in regard to the nature of the interest possessed by individuals in the various Villages, with the view of bringing forward Zemindarry claims on behalf of themselves and their relations.

100. Thus in some of the Districts of the Dooaub, the Mocuddums are usually spoken of as belonging to a class different from the Village Zemindars, even when it is admitted that, excepting Government, there is none to dispute the right of the Village Cultivators to the property of the soil they till; and the imperfect information given as to their actual condition, leads to the presumption that the difference

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is merely nominal, and that those Mocuddums are in fact, what they are acknowledged to be in Delhi and the more distant Districts adjoining to it, the representatives of the body of Village Zemindars. On this subject, however, the information contained in the records of Government is not sufficiently distinct to admit of any conclusive opinion.

101. In reporting the result of the enquiries now directed, great care will be necessary in stating the facts of the case to explain fully the terms used: tho' it is of little importance what denominations are employed. If the word Ryot shal be employed to designate the cultivator not having a transferable property in the soil, whether possessing a hereditary right of occupancy or otherwise, the Mocuddums of this class must be carefully distinguished from those belonging to the class of Proprietors, (Zemindars or Maliks), that is, persons possessing the right of transferring their lands by sale, gift or mortgage, subject only to the payment of Revenue. In both cases too the rights of the Mocuddum, as distinguished from those of whom he is the leader or representive, must be diligently marked and defined.

102. Where the terms employed in defining persons and things are of recent origin, the circumstance will deserve to be noticed; the ancient denomination being as far as possible ascertained.

103. In all cases too in which the words possession and property are used, care must be taken to explain the nature of the possession and property meant, so that where the possession of a person belonging to one class, is urged against the rights of another, it may be clearly seen whether the possession was really adverse, that is, incompatible with the possession of that other, and whether the property of the former consisted merely in a heritable interest in certain emoluments of Office connected with the collection of the Government Revenue or attached to the soil itself, and gave the power of an absolute or restricted disposal of it.

104. In all the cases above referred to, it will be equally necessary to investigate and record the rights and privileges possessed by the great body of the cultivators, and where those persons may not claim to be proprietors, but may assert a right of hereditary occupancy so long as they cultivate and pay a certain rent, it will be especially incumbent on the Collectors to ascertain how far the claim is well founded, to determine precisely the extent of the interest possessed by them independently of specific engagements, and to settle the mode in which their rents are adjusted and collected.

105. On this subject the Collectors have already furnished reports which were submitted by the Board to Government on the 5th January 1819, and the enquiries which those reports were designed to satisfy, appear sufficiently to define the leading points of the investigation.

106. The mode however in which the facts stated by the Collectors were ascertained

tained by them has not been explained, and it is to be apprehended that the investigation was from the nature of the case, conducted in a manner not likely to secure minute accuracy.

107. The reports of the Collectors are generally satisfactory, in so far as they afford grounds for the inference that the cultivators not proprietors have hitherto been, generally speaking, well protected against the exactions of the Sudder Malgoozars.

108. This however is a state of things which cannot, it may be apprehended, continue, unless some distinct measures are taken to secure it, of which the foundation must be sought in a minute ascertainment of the existing tenures and rates of rent, and of the manner in which the latter is adjusted and collected.

109. The circumstances indeed in which a permanent settlement is calculated to place the Sudder Malgoozars, will themselves increase the temptation to encroachment on the part of those persons, and will facilitate their means of prosecuting it successfully.

110. In the reports referred to, the Collectors generally express an opinion that the Zemindars are entitled to oust a Khoodkasht Ryot from his land whenever another may offer a higher rent than the occupant will consent to pay. This opinion is however greatly at variance with what has ordinarily been considered as a fixed principle in the Revenue System of this country, and cannot of course be admitted as a general truth without a very careful enquiry into local usage, conducted in the midst of the people whose rights the decision is to affect. As already intimated, the enquiries of the Collectors do not appear to have been such: and since the Collectors in announcing the proposition, use terms that would in fact greatly limit its force, it seems likely that further enquiry would shew that the principle could not be laid down so broadly as they have done in replying to the general question.

111. The point is one of the highest importance, and ought therefore to be carefully investigated by the Collectors and the Boards. In discussing it, they must fully explain how far a reference to local custom is imperative on the parties; what the relative situation of the Zemindar and Ryot is, previously to agreement; in what respect the Khoodkast Ryot differs from the Pakkasht cultivator; and if, (as has been done by some of the Collectors), the Zemindar's right of ouster is made conditional on the refusal of the Ryot to pay the rent demandable from him, or a just and proper rent; care must be taken to shew how the amount demandable is settled, or the justice of the demand decided.

112. The late Board of Commissioners have contented themselves with observing, that the right is usually claimed though seldom exercised by the Zemindars, and that it remains to be settled by the Courts, unless determined by a legislative enactment. It must be almost superfluous to observe that this is peculiarly a

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point on which the Courts would naturally look for assistance from the Revenue Authorities, and that it is one on which Government could only with propriety legislate, after the subordinate authorities had submitted to it the result of the fullest and most deliberate consideration of the subject.

113. In ascertaining the assets of the Estates, as directed in the first part of this Minute, the Collectors will naturally advert to all the abooabs, cesses or sewaee collections levied by the Zemindars. Such collections do not appear to have been hitherto specifically reckoned upon in fixing the Government Jumma, but there is ground to believe that they are still very generally levied. Some of them, such as the rent of houses occupied by persons liable to such a rent; or receipts on account of Julkur, Bunkur, Phulkur, or Nemuksar, (the latter of which forms occasionally a separate Mehal, and ought always perhaps to be so considered), appear to constitute very legitimate sources of Revenue. Others being contributions for the support of the Village Establishments, as for instance, the Putwarries neem anah, are unobjectionable when properly applied; and even those most arbitrary in their origin, if of long standing, cannot be justly abolished, without some modification of the existing rates, even when they may admit of being reduced to a fixed Jumma.

114. It is however undoubtedly desirable, as far as possible, to consolidate all such contributions with the regular rent; and at all events, those which it may be proposed to continue should be specifically recorded, and their amount or proportional rates should be as far as practicable detailed, whether they be collected from Ryots or Village Zemindars.

115. Should it be found that the Ryots, not Proprietors, possess no positive rights of occupancy beyond the terms of their leases, or (in the absence of engagements), beyond the current year, it would still be in the highest degree desirable to have a detailed Ryebundee of each Village, as a guide to the Courts in determining suits between Landlord and Tenant, until specific engagements to the contrary shall be exhibited.

116. The rights vested in the Ryots by the customs of the Country, in relation to the trees planted by them or their forefathers, is an interesting and important subject of enquiry; in its connection both with the public interests and the enjoyments of the individuals concerned, and the point would appear to have been hitherto imperfectly investigated.

117. The establishments of Village Officers in the Western Provinces, are stated by the Board of Commissioners in the report already mentioned, to be, with some exceptions, still unbroken, and they further report that the collections made from the cultivators for their support are, generally speaking, fairly appropriated.

118. The interference of the Officers of Government, (which it is on various accounts

accounts undesirable to carry beyond necessity), ought apparently to be confined to the Putwaries and Village Watchmen: and even in regard to them, especially the last mentioned, care must be taken lest our measures should undesignedly produce a mischievous and odious innovation, at variance with the general scheme of things it is desired to maintain. It will certainly however be desirable that a particular account should be taken of the nature and extent of the allowances assigned to the several Village Officers, and that a careful record of the result should be preserved.

119. With respect to the class of mere laborers, the records of Government appear to contain little or no information; yet the degree in which cultivation may be carried on by means of hired labor is an important subject of enquiry, and Government cannot of course but be desirous of ascertaining accurately the general condition of the laboring classes, and especially of being informed how far slavery may prevail, and in what form it may present itself.

120. After developing the relative situation of the different classes above mentioned, as they may appear to have stood on our first acquisition of the Provinces, the enquirer will naturally be led, in contrasting the result with the existing state of things, to the discussion of the manner in which our system of Revenue management may have affected private rights, and thence to the consideration of the means by which the evils that have resulted from that system may, as far as practicable, be remedied, or their further progress prevented.

121. From the communications of the Board of Commissioners, there seems much reason to apprehend that very serious injury has been done to various classes of the agricultural community, notwithstanding the never ceasing anxiety of Government and of the executive Officers to protect the people and to do justice.

122. Of this result, the chief cause may be generally stated to have been the want of complete and accurate information, and of carefully digested records: since to this must be traced the imperfection of the laws and the misapprehensions under which the Public Officers have labored in the Administration of them. More particularly, the defects of our Administration may be stated under the ollowing heads:

1st. The insufficiency of the authority on which, at the early Settlements, the names of certain individuals were recorded in the Collector's Books as Proprietors of the Mehals for which they engaged, without reference to the actual state of possession.

2dly. The force and permanency given to this recognition at subsequent Settlements.

3dly. The imperfect manner in which the relative rights of different classes of Proprietors were ascertained, and thence the misconceptions which prevailed in regard

regard to the character and powers designed by the Regulations to be vested in the recorded Proprietors—and

4thly. Public Sale for the recovery of arrears of Revenue.

123. The formation of the early Settlements, especially in the case of small Estates, having apparently been for the most part entrusted to the Tuhseeldars, the report of those persons seem to have formed the basis of the record prepared in the Collector's Office.

124. Under this system there is reason to believe that where a Village or Mehal was held by any considerable number of Proprietors, and especially where the Lands were occupied in Puttoedaree or Byachara tenure by a multitude of cultivating Zemindars, (and these descriptions would embrace a large proportion of the Country), the engaging Sharers were selected without any regular ascertainment of the wishes of the other Proprietors, or any formal reference to them in regard to the assessment.

125. Even where the Tuhseeldar had no direct interest to mislead, the convenience and dispatch of public business would naturally suggest the expediency of limiting the number of persons with whom the business of the collections was to be conducted, and a preference would naturally be given to those who had heretofore paid the Revenue under the Native Governments. But by these, as the distinction between farming and proprietary engagements was not always clearly observed, so the mere circumstance of a party's being the Sudder Malgoozar, appears to have been held as affording little or no ground for a conclusive judgment in regard to the nature and extent of his proprietary rights. Their system did not therefore require a minute enquiry into the point at the time of interchanging engagements, even if minute interference with the interior details of the Villages, with a view to the adjustment of private rights, had been more a part of their practice.

126. Under our system, however, the record of the Settlement is taken as a primâ facie evidence of property, and besides the broad distinction between Moostajuree and Zemindaree Settlements, the distinction between Settlements with joint Proprietors, i. e. cosharers in a common property, jointly responsible for the Government Revenue, and Settlements with Proprietors having under them other persons possessing a separate property in the same Estate, (the former only being responsible to Government), is of daily application.

127. Hence the great defectiveness of the records, in which persons were entered as Proprietors, without a reference to Mofussil possession and a definition of the nature and character of the tenure held by the engager.

128. In some cases indeed there is, as already intimated, reason to apprehend that the settlement accounts were much more seriously erroneous, it appearing that in some instances

instances the names recorded were purely fictitious, the Tuhseeldars or their dependents being actually farmers of Estates which stood on the books as settled with the Proprietors. In almost all the cases too, the real owners and occupants of the soil would seem to have had very imperfect means of communicating with the Collectors, or of being apprized of the arrangements adopted by the Revenue Authorities in regard to their lands, in time to guard against the dangers to which these arrangements frequently exposed their interests.

129. At the settlements formed under the orders of the Board of Commissioners, a more general admission of proprietors appears to have taken place, but still the enquiry was necessarily defective from the great extent of Country to be settled within a given time and in disputed cases, partly with reference to the rules which gave to the first engagers (whether proprietors or farmers) a preference over other claimants throughout the decennial period, and partly on the general notion that the original recognition was binding on the Revenue Authorities, the Collectors and the Board appear to have considered themselves precluded from admitting new parties to engagements, even where they were actually in the possession and management of their shares.

130. Hence the errors and defects of the early settlements were confirmed, the records of the Collector's Office continuing to exhibit a very imperfect view of the real state of landed property and of the persons by whom it was held.

131. The rules of Regulation XVI. 1816, by which the quinquennial settlement in the Ceded Provinces was extended for a further period of five years in cases where the Zemindars were under engagements, have been interpreted on the same principle, it being conceived to be the intention of Government not only to fix the amount of its own demand, but likewise to maintain the existing engagements as personally affecting the Malgoozars, and thence that under the law in question no admission of new parties, except on the farmed lands, or with the consent of the persons already under engagements, could take place. Hence a further exclusion of the actual proprietors in favor of persons who by accident or intrigue had got their names recorded in the Collector's Books.

132. While the Revenue Officers were acting on the principles above stated, it would appear that the Courts of Justice afforded no means of correcting the evil. They did not, the Board of Commissioners state, consider themselves competent to interpose for the purpose of causing a party actually in possession as proprietor of a share in a joint estate to be recorded as such in the Collector's books; holding the point to be one left to the determination of the Revenue Authorities, and taking the plea of actual possession, as an acknowledgment by the party that he had suffered no wrong which the Courts could redress.

133. Had the rights of the different classes of Sudder Malgoozars (recorded as proprietors)

proprietors) been carefully ascertained and defined, and the character and powers intended by the Regulations to be vested in the party who was responsible for the Government demand, been strictly defined, and above all, had the system of public sales for the recovery of arrears of Revenue been avoided, or at least postponed until the nature and extent of the interest sold was determined, the imperfection of the proceedings on the settlements would have been of less importance, and the remedy comparatively easy.

134. Unfortunately however all classes of Sudder Malgoozars were in many important respects considered as standing on a footing. Where the Talookdars or Pergunnah Zemindars were maintained, the rights of the proprietors under them seem to have been almost wholly overlooked, and the extent consequently of the interest possessed by the former remained undefined. In like manner the special provisions for Putteedaree Estates were indistinct, and little, if at all, regarded, and the system to be pursued in respect to them was still more imperfectly considered. On the occurrence of an arrear indeed, the Tuhseeldar would enter into the detail of the Village collections and adjust the matter with reference to the actual rights of the parties, but in the Collector's Office, the only recognized proprietor was the recorded Malgoozar or Numberdar, and the actual extent of the rights possessed by him or the real character of the engagement into which he had entered, whether as the representative deputed by the Village Community, or as a manager selected by the Officers of Government, or as the mere farmer of an Estate in which he held a certain portion, remained unsettled

135. But whatever was the nature of the settlement, there appears to have been a constant disposition in the Officers of Government to regard the Sudder Malgoozar as the sole proprietor of the Estate for which he had engaged, or at least to recognize him as possessing the power of transferring the whole of it, with all the privileges of ownership, without reference to the nature of the title or the extent of the interest which he possessed.

136. Thus private sales by such persons, and sales under decree of Court in liquidation of their private debts, which could of course do no more than transfer the title and interest of the party, have been acted upon as if the absolute property in the Lands to which their engagements extended, were thereby conveyed to the purchaser.

137. While such notions were entertained in regard to the effect of the private acts of the Sudder Malgoozar, it naturally followed that the whole of the Estate should be considered responsible for the public Revenue, and that a public sale on default would be held to transfer to the purchaser all the properties possessed by the coparceners of the defaulter, in the Estate sold: And when these principles were added to a system of settlement conducted as above, it can scarcely be a matter of sur-

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prize that as stated by the Board "the annihilation of Putteedaree rights on all Estates "which have been transferred by public or private sale has ensued."

138. Regulation IX. 1811, is indeed in some degree calculated to remedy the evil as far as concerns the public sale of Putteedaree Estates: but this law does not seem sufficiently to secure the ascertainment, by the Collectors, of the actual rights and interests of the several proprietors and of the state of the Village balances, nor adequately to provide for the recovery of the arrear due from the real defaulter, and it would seem from the Board of Commissioners' report that its provisions have occasionally been perverted into an engine of fraud and injustice, by the malignant ingenuity of the retainers of our Courts and Cutcherries. The rule too contained in the 14th Section, which allows interest to the conditional purchaser without reference to his probable collections, appears to require amendment, and must obviously have operated greatly to frustrate the benevolent intention of leaving to the ousted proprietor the means of eventually recovering his Estate.

139. Where the settlement has been concluded with Talookdars or Pergunnah Zemindars, the Village occupants had of course no concern with the engagements entered into by those persons, and could on no just principle be held responsible for their default. Yet even in such cases the public sale of the Sudder Malgoozar's Estate appears in practice to have involved extensively the destruction of the subordinate proprietary tenures; for here also the notions of exclusive property being vested in the engaging proprietor have extensively influenced the acts of our public Officers.

140. Nearly similar consequences appear to have frequently resulted in regard to the proprietors of lands held in Lakhiraj tenure, from the non-interference of Government and its Officers; and the Law, tho' it provides for the settlement being made with the proprietors when the Government resumes its right of collecting rent, appears to leave their interests too little defined or protected during the continuance of the Lakhirajdar's tenure.

141. Such appearing to be the main causes which have led to the injury of private rights under our administration, it remains to consider the specific measures by which the evil can best be remedied and its further progress prevented.

142. Great good will, His Lordship in Council trusts, be done by the mere operation of the minute enquiries which it is now determined to institute, especially if combined with a proper system of registry and record. But in some points a formal declaration by Government of its views and of the real intent and purport of the existing Regulations would appear to be requisite.

43. As the first step it seems necessary to correct the misapprehensions which appear so generally to prevail in regard to the rights and privileges of the Sudder

Malgoozar.

Malgoozar. That considerable variety exists in those has above been shewn. But in admitting particular parties to enter into engagements for the public Revenue, it was in no degree the intention of Government to set aside private rights or privileges; with the exception perhaps, to be hereafter noticed, of the case of Talookdars or Pergunnah Zemindars whose hereditary title of management may have been superseded in favor of the Village Zemindars, without any compensation for the loss; and it certainly was not designed to vest the Sudder Malgoozars with any rights not previously possessed by them, excepting in so far as their interest in the land for which they may have engaged might be improved by the limitation of the public demand, or otherwise by the resignation in their favor of rights formerly vested in Government itself, or as it may have been found necessary with a view to the punctual realization of the public dues, to vest the Sudder Malgoozar by special regulation with authority of distraint or other powers of coercion over the under tenants.

144. In like manner, it was certainly never the design of Government, in recognizing the Sunnuds under which Jageerdars or other persons having assignments of the Government Revenue hold their tenures, in any degree to set aside the rights of property which might attach to the lands included therein at the period of our acquiring the Provinces in question.

145. On the contrary, it has always been the anxious desire of Government, and the bounden duty of its Officers, to secure every one in the possession of the rights and privileges which he may lawfully possess or be entitled to possess.

146. Accordingly a leading principle of our system is that all bonâ fide tenures, (that is to say, tenures held by long prescription or where of more recent origin such as the person from whom they were derived was competent to grant), shall be as far as possible preserved and maintained on the footing on which they existed at the period of our acquiring the Provinces, excepting where a change should appear manifestly required by the general interests, in which case of course a specific legislative enactment would provide for the alteration.

147. In various parts of the existing Regulations it has been specifically declared, that the rules passed for enabling proprietors and farmers of land to realize their rents with punctuality, were not intended to define or limit the actual rights of any description of landholders or tenants. Special declarations in favor of the Khoodkasht Ryots and Putteedars and non-engaging Maliks of the land have likewise from time to time been made, especially the rules regarding the renewal of Pottahs and those which restrict the operation of a public sale to the transfer of the tenure held by or jointly with the defaulter and the annulment of the tenures, (not registered as separate Estates), which may have been derived from that person or his ancestors subsequently to the period abovementioned.

148. Excepting therefore in so far as the system of our Government has tended, by the neglect of the means necessary to the preparation and preservation of proper records, to increase the difficulties of ascertaining and securing the rights and immunities of the inferior tenantry, there is nothing in the Code, when carefully considered, to compromise those rights or to justify the notion, which appears to have very generally prevailed that it was the design and scope of the Regulations to render the Sudder Malgoozar the absolute proprietor of the Land for the Revenue of which he may have engaged.

149. His Lordship in Council is indeed at a loss to conceive whence the opinion, that the party admitted to engage for the Government Revenue acquired thereby any new rights of property adverse to those possessed by other individuals, can have so generally arisen.

150. At all events His Lordship in Council conceives it to be still entirely open to Government, consistently with the existing Code, to interpose its authority in any manner that may be judged most expedient for the protection of the rights of all classes of the agricultural community; whether Proprietors, or ordinary cultivators, or hired laborers, or persons belonging to the Village Establishments, and proposes accordingly to take a suitable opportunity for declaring and explaining to the People the views and intentions of Government in regard to them; that they may be the better prepared to bring before the Revenue and Judicial Officers the facts on which the decision of individual cases must rest.

151. With respect to the first class abovementioned, after the different kinds of proprietary tenure are distinctly ascertained, it will be necessary before finally concluding the Settlement, to determine the mode in which the arrangement shall be formed for each, and the nature of the powers, privileges and responsibility to belong to the Sudder Malgoozars of the different descriptions whom it may be proposed to maintain.

152. It appears to His Lordship in Council to be clear that, independently of the rights belonging to itself which Government may be assumed to have relinquished in favor of the present Sudder Malgoozars, its obligation towards them extends no further than an assurance that they will be maintained in the management of the Estates for which they have engaged, only until a better title shall be shewn and he cannot therefore admit with the Board of Commissioners that the past and existing Settlements oppose any objection to the admission by the Collector of new parties, if Government shall see fit to employ the Revenue Authorities in the decision of disputed cases.

153. The extent of the authority to be vested in the Collectors is purely a matter of discretion. The question how far all persons possessing a hereditary and transferable right of property in the soil ought to be admitted to direct engagements with

with Government, and to the privilege of appropriating to their own use the difference between the amount of Jumma which may be fixed at the perpetual Settlement and that which would otherwise be demandable thereafter by Government, is one of greater difficulty; to be decided with reference to considerations both of public expediency and of individual right.

154. The subject has hitherto come under discussion chiefly with reference to the separation of the Village Zemindars from the Talookdars or other superior holders through whom they had been accustomed to pay their Revenue, and several cases are now before Government, the decision of which must depend on the determination of the general question.

155. In Bengal the principle was laid down broadly, that (with special exceptions unnecessary to notice) the decennial settlement should be concluded with the actual proprietors of the soil (terms which, it is to be wished, had been distinctly defined): and Talookdars of the description specified in Section V. Regulation VIII. 1793, being considered as such, it was enacted that the Talooks belonging to them should be entirely disjoined from the Zemindaries to which they had been annexed.

156. The grounds of this decision are explained in a Minute recorded by Lord Cornwallis on the 12th May 1790.

157. It would thence appear, that that Nobleman considered the measure to be dictated alike by justice and policy; justice, because the proprietary rights of the Talookdars in the lands composing their Talooks being (on grounds the validity of which it is not here intended to examine) considered equal to the right of property which the Zemindars themselves possessed in their proper estates, it appeared equitable that the benefits of the permanent settlement should be extended to them, and unjust to leave them exposed to exaction and molestation from the Zemindars; policy, because the subdivision of the extensive Zemindaries which had grown to an immoderate size through the arbitrary annexations of a despotic Government, was deemed obviously expedient, and further because that improvement of the Country, which it was one main object of the perpetual settlement to promote, could be secured only by admitting to the benefits of the measure, the proprietors of the Land who had the means and the right of regulating and promoting its cultivation.

158. The arrangement then adopted, received the unqualified approbation of the Authorities at home.

159. The provisions of Section 29, Regulation 25, and Clause 7, Section 53, Regulation 27, 1803, were obviously borrowed from the Bengal Code, and are founded on the same principle of resting the right of separation on the right of property in the soil.

160. Being however framed apparently with imperfect information of the actual state of things to which the law was to be applied, they are less distinct than the corresponding rules of 1793. They are further defective, in as much as the terms employed are used in a sense apparently unknown to that part of the Country, and in the case of Putteedaree or Bhyachara Estates, for which provision, imperfect indeed, had been made in the Benares Code, they afford no rule of conduct.

161. The facts also of the cases to which the Law must be applied, appear to be still too imperfectly developed to admit of any more precise rules being enacted without the hazard of error, and until the several particulars indicated in a preceding part of this Minute shall have been ascertained, His Lordship in Council must desire that the orders which may have been or shall be passed in regard to the immediate settlements in hand, should be considered open to future revision.

162. The necessity indeed of enacting some new rules in regard to the separation of Village Zemindars from the superior Talookdars, was distinctly recognized in the orders passed by Government on the 2d September, 1808, in reply to the Report in which the Board of Commissioners submitted the draft of a general Regulation, designed to be a complete legislative provision for defining the rights and securing the interests of the Landholders in these Provinces under the permanent settlement. That greater progress has not been made in obtaining and digesting the requisite information, is only one of the many proofs which the Proceedings afford of the indispensable necessity of that minute and systematic enquiry, which it is now intended to unite with the adjustment of the Government Revenue.

163. This advantage has resulted from the delay that the question may be now discussed unembarrassed by the artificial rights of occupancy which the Regulations vested for a time in the Theekadaree or Farming Talookdars; and free from any of the political considerations which, at the period in question, would in some instances have deterred Government from a strict scrutiny of the rights claimed by powerful individuals.

164. With respect to the general rule followed in Bengal, His Lordship in Council must be very reluctant to question a determination formed and approved by such high authority. The general expediency too of the arrangement, His Lordship in Council is, by the information in the present possession of Government, disposed to admit. There seems to exist much cause to doubt, whether the class of Talookdars or Pergunnah Zemindars can be rendered useful instruments in the Civil administration of the Country. Generally speaking, they appear to possess little influence over the People, even where their fraud or violence have not rendered them odious. The objects of Government in relinquishing its right to further rent, have little or no connection with the measure of fixing the amount to be contributed by an intermediate collector; and require for their full accomplishment, that the persons more immediately

diately connected with the Land, and more immediately regulating its cultivation and the works to be undertaken for its improvement, should be secured in the fruits of their exertions and industry: and finally, there seems reason to think that the class in question, if made responsible for the punctuality of their payments, cannot be preserved without a large sacrifice on the part of Government, not only to provide for the ordinary charges of their management, but also to maintain them and their dependents in a suitable condition of comfort and respectability, and to secure them from the consequences of their own weakness, indolence, extravagance, and vice.

165. Before however superseding existing rights on views of general or particular expediency, a strong case must necessarily be made out to justify the act; and even supposing the above facts to be fully established, and the expediency of superseding the tenures of the Talookdars and Pergunnah Zemindars, in cases where the Lands composing their Talooks or Zemindaries may be occupied by persons having a permanent, hereditary and transferable property in the soil, to be admitted to be such as to render it proper for Government to direct the separation of the latter, it would still be necessary to consider how far the former are entitled to compensation for the loss of the advantages, present and prospective, which belonged to the tenure held by them.

166. In the neglect of this principle, the rules of 1793, appear to have been certainly defective; tho' the omission originated probably in the opinion that the separated Talookdars of Bengal were by the custom of the Country entitled to hold their lands either at a fixed rent or at a rent bearing a fixed proportion to the Government demand; and was further palliated by the consideration of the limited amount of the authorized allowances assigned to the Bengal Zemindars, their Nancar being stated by Mr. Shore not to have exceeded in the aggregate one per Cent. on the Revenues.

167. Still whatever were the advantages of the tenure, or whatever its nature, the Zemindar was entitled to have them fully considered, and His Lordship in Council is clearly of opinion that in regard to the Western Provinces, the principle on which the rule above quoted was founded, and the degree in which it might affect the property of the superior holder, require to be more deliberately discussed. Above all, before acting on any general views of expediency, it appears to be indispensibly necessary to ascertain fully the real nature of the individual rights which it may be proposed to supersede. Unless this be carefully done, there will always be danger lest the orders of Government will be applied in very different ways in different parts of the Country, according to the views of individual Officers, as there seems reason to believe that in the Lower Provinces the question as to the nature of the property which was to entitle its possessor to separation, was variously determined. The observations contained in a former part of this Minute will explain the leading points which Government desires to have ascertained: and it is unnecessary therefore to dwell further on that part of the subject. It may however be necessary to observe that in cases in which the tenures of any particular party shall appear to be official

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merely, it must not therefore be concluded that he did not possess any permanent right of property in the advantages of it, or that the tenure can be set aside without due cause and sufficient compensation. A hereditary Office is of course not less to be respected than any other kind of property. It may be true indeed that the Mosulman Code does not recognize an Office as a thing lawfully heritable. It may likewise be true that the Native Governments would set aside such a tenure, the creation of their predecessors, for slighter cause than would have led them to interfere with the prescriptive property and possession of the cultivating Zemindars. The fact however appears certain, that many of the Talookdars had held for successive generations, and that the Sunnuds of the Ruling Power vest the Talookdars with a hereditary right of management, while at the same time the inheritance of Revenue Offices generally has always been familiar to the practice of India; and in drawing conclusions from the acts of absolute Governments, a distinction must always be made between those which would have been considered as an unjust invasion of private rights, and those which the community would have regarded merely as the proper exercise of an undoubted prerogative.

168. Supposing too the Office to convey to its possessor the right of regulating the cultivation of the Land on any neglect or failure of those more directly connected with the Mouzah, of distributing the uncultivated and waste lands either among the old residents or new settlers, and of sharing in the profits that would result from the cultivation of the more valuable articles consequent on the construction of Wells and other improvements, the interests of the holder ought scarcely less to prompt him to forward the views with which Government would give to the country the boon of a permanent Settlement, than if he possessed an absolute property in the soil: or at least, the maintenance of the tenure would be open to the same objections only, as may be urged against every scheme of things that establishes a community of property in the land, and in the profits derived from its improvement.

169. As far as the information yet before Government enables His Lordship in Council to form a judgment on the case, He is strongly disposed to think that the Talookdars of the Western Provinces, (where not avowedly Theekadars), did in most cases possess a property in their Elakas, of which they ought not lightly to be divested, and for which, if deprived on grounds of public expediency, they are entitled to liberal compensation.

170. The extent of the compensation to be assigned in such an event, will of course depend on the extent and nature of the advantages to which the party may have been entitled by express grant from the Ruling Power, or by prescriptive and immemorial usage; points which, as already observed, have not yet been fully explained.

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171. In supplying the required information, the Boards will of course at the same time state fully the principles which it may appear to them most proper to adopt in regard to the separation of Village Zemindars, or other proprietors, from the superior holders through whom they may have formerly paid their Revenue, as well as in respect to the compensation to be allowed in any cases in which the rights of those persons may be superseded.

172. In the event of the Village Zemindars or other occupant Proprietors being left under the management of the Talookdars or Pergunnah Zemindars, it is still the intention of Government, with a view to the security of the inferior tenantry, that a Mofussil Settlement should in all cases be made with the former for each Village, due advertence being of course had to the rights of both parties, which must then be carefully ascertained and defined.

173. Pending therefore the final decision on the above question, His Lordship in Council is disposed to favor the measure of admitting the Village occupants to direct engagements with Government, (in cases in which the Talookdar does not already hold possession as recognized Proprietor), a fair allowance being intermediately assigned to the excluded Talookdars.

174. Supposing a permanent settlement to be made with the Talookdars or Pergunnah Zemindars, it will naturally become a matter of consideration, how a just share in the benefits of the measure can be secured to the inferior Zemindars or other inferior tenantry, without depriving the Sudder Malgoozar of the advantage he may be deemed entitled to derive from increased cultivation, and the consequent motive to promote improvement. The same question will indeed arise wherever there may be a class of cultivators possessing any fixed rights of occupancy; it being the desire of Government that in fixing the Government rent, the relative rights possessed or to be thenceforward possessed by all persons connected with the Land, until alienated or altered by the act of the individual, should be definitively settled.

175. Where Villages may heretofore have been settled with one or more Proprietors, not being Putteedaree or Bhyachara Villages, the actual extent and nature of the property possessed by the Malgoozars will be fully investigated; and all other persons holding a similar property in the Village, will be allowed an opportunity of joining in the engagements, and stating their wishes in respect to the assessment.

176. Where the possession and management of the several sharers in any village shall be found to be entirely distinct without any community of interests in the Assets on which the Jumma is fixed, a separate settlement will naturally be made with each for his own share, unless the sharers be so numerous as to render it impractica-

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ble or highly inexpedient to follow such a course, in which event, the principle to be followed in the settlement of Putteedaree Villages, will become applicable.

177. In other cases, the Revenue Authorities must of course attend to the wishes of the parties and the local usage, before taking any steps for effecting a partition; but as far as practicable, engagements should be taken from all, specifying the proportion of Revenue payable by each, and defining the extent of his property and the nature of his responsibility.

178. Where a portion of the persons holding property in any Village, shall refuse to enter into engagemants on the required terms, particular care must be taken to distinguish the cases in which the sharers have joint interests and property in the land or the rents of it, from those in which the partnership consists merely in being under joint engagements with Government. In the latter case, no special rules will apparently be necessary for the case of recusance: since whether an engagement for the Estate of a recusing Proprietor be taken from a stranger or from the person with whom he may have heretofore been under engagements, and who may enter into Zemindarry engagements for his own portion of the Village; in either instance the transaction must be regarded as a farming settlement, and adjusted accordingly.

179. In the case of joint Estates properly so called, some distinct rules appear to be necessary for determining the manner in which the wishes of the coparcenary shall be ascertained, the course to be followed in the event of a partial recusance, the rights of the recusing parceners, if not separated, where the settlement may be made with the remainder, and the nature and extent of the responsibility attaching to each and all of the proprietors individually and collectively. In these cases it may often be found convenient, as in the Benares System, to form the settlement with some of the principal sharers; leaving the sharers, disinclined to engage, on a footing analogous to the dependant Talookdars of the Lower Provinces; bound to contribute to the Revenue according to the customary rates, but secured in their tenures, while they fulfil that obligation, without any responsibility for the Government Jumma.

180. These points ought naturally to be fully determined, before the final Settlement is concluded.

181. In the case of Putteedaree or Bhyachara Villages, it appears to be especially necessary that the principles to be followed in forming the Settlement and in collecting the Revenue should be distinctly settled. It appears clear that the rules contained in the existing Code for the Settlement of joint undivided Estates, are by no means sufficient: more especially where the different Putteedars and their parceners are in separate possession of distinct Lands, subject to a fixed portion of the Government Jumma, or a portion liable to variation, according to certain determinate rules.

182. It would be inconvenient, and probably mischievous, hastily to dissolve the Village Communities, by inviting each proprietor to come under separate engagements; and even the peculiar conditions of the Bhyachara tenure, though certainly open to some objections, could not, it may be apprehended, be set aside without occasioning much dissatisfaction, even if it should not be found to be a contrivance which more than ordinary dependence on the seasons or other local peculiarities renders necessary for the security of Government and that of the People, until the improvements consequent on a perpetual Settlement shall obviate the risk, which under a heavy assessment, must result from fixing the Jumma on very minute portions of Land.

183. Almost all authorities agree, that where the Village Communities have been preserved entire, the Civil Administration of the Country is comparatively easy. The power of the Magistrate must indeed be occasionally exerted to keep the peace between the inhabitants of different Villages, or sometimes those occupying different divisions of the same Village, and his vigilance and rigour may be required to protect strangers and travellers, whose lives and property every rude people is found to hold lightly.

184. The direct interposition of public authority must likewise of course be necessary in various other cases; and a general control uniformly and firmly exerted. But it may be assumed that the important objects of checking the prevalence of crimes, of restraining, (what is scarcely a less evil), the spirit of litigation, and of making the people manage for themselves the ordinary details of Civil Administration, which will otherwise always be very imperfectly managed, must essentially depend on the maintenance of those communities, and the preservation of their original institutions.

185. The danger of abuse on the part of the leading men will apparently be obviated by the formation of accurate records of individual property, and by securing to each his own possessions until they be transferred by his own act; and although His Lordship in Council is not prepared to say that it would be expedient to adopt any rule for limiting the right of the sharers in Putteedaree Estates to have separate engagements taken from them, it appears certainly undesirable to pursue any measures which might tend suddenly to alter the constitution of the Village Communities.

186. The circumstances, however, of the several Villages, which the general terms Putteedaree and Bhyachara have hitherto been used to embrace, are not sufficiently before Government to admit of any final decision in regard to the scheme of settlement best adapted to them; but on the whole, His Lordship in Council is disposed to think, that the Collectors, subject of course to the control of the Board, should in such cases be specifically vested with a discretion similar to that which they have hitherto apparently practised, and which under the Native Governments

appears

appears to have belonged to the Amils, of selecting, with reference to past usage and the wishes of the Village Community, one or more of the brethren to be the Sudder Malgoozars.

187. Such appears to have been the course generally followed by Mr. Duncan in regard to the Village Zemindars of Benares, as described in Clause 1, Section 17, Regulation 2, 1795.

188. It will obviously however be necessary to define more distinctly than was then done, the nature of the arrangement adopted and its consequences in respect to the different persons whose interests the settlements may embrace. The responsibility to be attached to the Sudder Malgoozar and to each individual proprietor or class of proprietors and the powers and privileges to be vested in the former in regard to the management of the Village concerns and the collection of the Government Revenue, must be specifically declared. Whether the direct advantages to be enjoyed by the Sudder Malgoozars, in virtue of that character and in compensation of the trouble and risk which it imposes, can be fixed and defined, without weakening their connection with the community; and in that case, how they are to be secured and assigned to them: How far the post of Sudder Malgoozar is to be considered permanent, or hereditary, or transferable; if not permanent, in what cases it is to be set aside; if hereditary, how the inheritance is to be regulated; if transferable, by what forms and under what restrictions to be transferred: In what cases individual proprietors, or any portion of the proprietors, or the representative of such portion, as a Puttee, Thoke, or Behree, are to be admitted to separate engagements; and in such case, how the Jumma is to be adjusted: These, with the questions, hereafter noticed, relative to the course of proceeding to be followed on the occurrence of arrears of Revenue, must be particularly considered and determined: and other questions will doubtless arise in the future progress of this enquiry.

189. All the above points will naturally engage the particular attention of the Board of Commissioners, and the course to be finally adopted will probably best be determined as individual cases arise, and all the facts relating to them are fully brought to view.

190. In regard to Villages to which there may be no claims of proprietary right, (a fact to be very carefully investigated in each case,) Government will naturally be more at liberty to make such arrangements as the public convenience may suggest. Where complete Village Communities of resident cultivators may be found enjoying a prescriptive right of occupancy, even supposing those persons not to claim or not to be able to establish any title to an hereditary and transferable property in the soil, still it may probably be expedient to recognize them as possessing such a tenure, and to put them on a footing with the Village Zemindars, with such modifications as may be deemed expedient.

191. Such an arrangement would appear to be consistent with the views and intensions

intentions of the Hon'ble Court, who have at the same time stated a decided opinion, " that a proprietary right should be no further acknowledged in the mocuddums than " as concerns the lands to which they have a possessory claim, and that the same " right should, on the same principle, be admitted in the case of the other occupant " cultivators."

192. It is on all sides admitted to be desirable in regard to the Estates in question, not to cast on the Village Communities the control of a stranger, but to manage them thro' the agency of their Mocuddums or head men ; and as the Honorable Court have in regard to this Presidency never pressed the adoption of a Ryotwar Settlement, (tho' anticipating the future prevalence of it thro' the gradual separation of the sharers in joint Estates), the opinion above stated would not appear adverse to the measure of vesting the Mocuddums with a fixed and permanent title of management, should such a measure be thought advisable ; due care being taken to secure the rest of the community such a share in the benefits of the permanent settlement as it may be considered proper to assign to them.

193. In this case the same questions will arise in regard to the Sudder Malgoozars, as have been above indicated in respect to those of Putteedaree and Bhyachara Villages.

194. In all such cases however care must be taken, lest the interests of persons still absent from accidental causes should be injured by too hasty a declaration in favor of the occupants. The mere reservation of the rights of the former will probably scarcely be sufficient to counterbalance the natural inference to be drawn from the recognition of others as Proprietors, and the parties are not likely to know the powers vested in our Courts for the correction of injuries sustained through the acts of the Government or its Officers.

195. The considerations above stated, apply for the most part with equal force to the case of Villages left temporarily at the disposal of Government by the recusance or default of the proprietor. In such cases, (with the special exception perhaps of instances of turbulence and insubordination), the most expedient course appears to be, to form a settlement with the Village Community, under the management of their Head-men.

196. Care inth is case must of course be taken to settle rights and to fix definitively the nature of the engagements entered into, so that in the event of the former Malgoozars being restored, the Village occupants may have no just cause or reasonable pretext for considering themselves aggrieved by being again subjected to an intermediate authority : that the Sudder Malgoozar may be secured against resistance in resuming his legal rights ; and the Village occupants protected against his injustice or violence.

197. In the case of Villages absolutely deserted, or Villages (without proprietors) of which the cultivators may claim or possess no fixed and permanent rights

rights, it will of course be entirely open to Government to adopt such arrangements as may be most expedient, but no decision appears to be called for at present, and in respect to Wyrance Villages indeed, the first object is of course to define and mark their limits, that hereafter no embarrassment may be experienced in the disposal of them.

198. With respect to the general question of the measures to be adopted for securing the rights of the cultivators, not proprietors, His Lordship in Council is not prepared to pass any final resolution, beyond that of impressing on the Revenue Authorities the necessity of an accurate ascertainment and record of the existing state of things, as already proposed in a preceding part of this Minute: the main object appearing to be the prevention of any sudden and injurious changes.

199. The earnestness of the injunctions of the Honorable Court in regard to the issue of Pottahs, as well as the great importance of the measure itself, naturally require that the means of attaining that object should be fully considered. But various considerations appear to dissuade from the adoption of any general rule, until the circumstances of the people to whom it is to be applied shall be better ascertained.

200. The cultivating proprietors naturally resist, what they consider an attempt to reduce them from being the co-sharers to the situation of the under-tenants of their engaging brethren, and to convert a tenure of independent property derived from their ancestors by immemorial succession, into one of modern creation and uncertain stability; and with regard to the common Ryots also, great difficulties will apparently occur, unless a very careful attention be paid to local peculiarities, and the proceedings of the Revenue Officers be shaped accordingly.

201. Thus, however desirable in itself, that all engagements should stipulate the payment of a specific sum of money for a certain quantity or defined tract of Land, yet both Zemindars and Ryots, and more especially the latter, will on a multitude of cases strongly object to such a scheme, and former attempts to effect the distribution of Pottahs seem very generally to have owed their failure to the endeavour at giving to those instruments a precision inconsistent with the usages of the Country, and repugnant to the habits and prejudices of the people. In many cases too, the objections to fixed money payments appear to be well founded; the precariousness of the produce, and the poverty of the cultivator, rendering it necessary that the rent should either be paid in a proportion of the crop, or that the Ryot should adopt the less advantageous mode of trusting to an undefined understanding that a part of the stipulated rent will eventually be relinquished. Although therefore great advantage would doubtless result from the general interchange of specific engagements between Landlord and Tenant, and especially from the discontinuance, as far as possible, of all indefinite cesses, and tho' the constant efforts of the Officers of Government, both Revenue and Judicial, cannot be too earnestly directed to the attainment

attainment of the object through every means of influence and encouragement, His Lordship in Council is by no means prepared to adopt any general measures of coercion, in order to enforce the issue of Pottahs.

202. Whatever is done, must be done gradually, and with a full understanding of the practical results of every order issued. A Collector in making a Settlement, Village by Village, will have a favorable opportunity of ascertaining the views of the people, of explaining to them his own designs, of forming an accurate judgment of the practicability and propriety of any arrangement that may be suggested, of affording to his Superiors the means of deciding on confident grounds, and of giving effect to any plan that may be ultimately adopted for promoting the issue of Pottahs—But it is plainly desirable that in this as in all other matters of detail, various individual cases should be submitted for decision before an attempt is made to lay down for strict observance, any general principle.

203. By the formation of a careful Ryebundee for each Village, and by the ascertainment and record of all Sewaee Collections with their amount or porportional rates, whether paid by cultivating Zemindars or ordinary Ryots, the evils which are ascribed to the non-issue of Pottahs, will, His Lordship in Council conceives, be in a great measure obviated, especially if to these measures can be joined the proper regulation of the Office of Putwarree.

204. The nature and extent of the allowances assigned to that Officer, and the mode in which they are paid, will in each case be fully ascertained at the period of the Settlement: and when the facts are completely developed, it will naturally become matter of consideration, both in regard to them and to all other branches of the Village Establishment, how far any more direct interference shall be exercised than the existng Laws authorize; and generally, how far those Laws require revision and amendment.

205. It remains to discuss the important and difficult question which regards the nature and extent of the rights legally vested in the purchasers of Estates by public sale for the recovery of arrears of Revenue, and then to consider how the evil resulting from that cause can best be remedied, and the future extension of the mischief prevented.

206. On the first point, various public authorities, and among others the late Board of Commissioners, appear to have adopted the opinion that the auction purchasers become the absolute proprietors of the whole of the Mehal in which the arrear accrued, and that all other proprietary tenures belonging to it are annihilated.

207. The Regulation proposed by Mr. Waring for the security of the inferior

Zemindars

Zemindars in Bundelcund, against the private acts of the Sudder Malgoozars, proceeds on the same principle.

208. His Lordship in Council cannot however admit, that the opinion is founded on a just conception of the general scope and tenor of the existing Regulations.

209. The point may be conveniently discussed under two distinct heads :

First. The legal effect of a public sale, for arrears, on the interest of persons holding, under the defaulter, distinct properties, such as for instance, in the extensive Zemindaries of Bengal, Mofussil Talookdars holding by ancient tenure at a fixed jumma or one determinable by customary rules, or the various classes of Cudeemee Ryots having an independent right of occupancy at fixed rates, and the Village Zemindars of the Western Provinces, in cases in which the settlement may have been made with Pergunnah Zemindars, or Talookdars.

Secondly. The effect of such a sale on the interests of persons holding jointly with the defaulter a share in a common property, or a separate share in an Estate subject to a common assessment, including both the ordinary joint undivided Estates of Bengal, and the Putteedaree tenures of Behar, Benares, and the Western Provinces.

210. On the first head, His Lordship in Council conceives it to be indisputable, both from the reason of the thing and the whole scope of the Regulations, that the sale of a Talook or Pergunnah Zemindaree for arrears due by the Talookdar or Pergunnah Zemindar, in no degree touches the interests possessed by the inferior holders, unless where and in so far as they may have been derived from the defaulter or his representative subsequently to the Settlement to realize which the sale has been effected. Thus the ancient Ryots are entitled to a renewal of their Pottahs at the established rates, and the ancient Talookdars and Zemindars are in no ways affected by the sale, excepting in so far as they may have improved the terms of their holding, by engagements entered into since the Settlement.

211. The decision of the cases coming under the second head, is one considerably more difficult and intricate, since it comprehends Estates in a great variety of circumstances.

212. Where the property sold may have been held by a single person at the time of the Settlement, no subsequent multiplication of the interests attaching to it, can without a regular partition in the prescribed form, relieve the interests possessed by the engager from the responsibility which attached to them at the above period.

213. Thus when a Zemindaree is, on the death of the original Malgoozar, divided

vided among his heirs, or otherwise transferred to various individuals, the shares of all continue jointly liable until a regular Butwarrah is effected.

214. The same rule is applicable to the case of several persons entering jointly into a common engagement: But where there may have been several joint proprietors at the time of the settlement, holding in common or subject to a common assessment, the law presumes, if the settlement be made jointly, that all the sharers shall have had an opportunity of being present at the Settlement, and of declaring their wishes in regard to the assessment, and that the majority shall have agreed to the Jumma, the minority having the option of causing their shares to be separated. In such cases, if a majority shall have rejected the terms offered by the Revenue Officer, the Settlement could not legally be concluded in Zemindaree tenure: and the engager or engagers, whether part proprietors or otherwise, can be regarded only as farmers. As such the Malgoozar will collect the Government rent from his brethren, or may be entitled to oust them from any share of the management with or without a Malikana allowance, but cannot by his default in any degree involve the interests of the non engaging sharers.

215. The Regulations are defective in not defining distinctly the manner in which all the sharers of joint Estates shall be summoned to attend either by person or representative at the time of a Settlement being made, and the real extent declared of the interests which are to be held as virtually mortgaged to Government on account of the Revenue assessed: For the security of private property requires, that the sharers in Estates should not be involved by the engagements of a party to whom they may have delegated no authority, and to whose acts they may have had no opportunity of objecting: On the other hand, the realization of the Government Revenue might be risked, if the owners of land could shelter themselves from responsibility by collusively putting forward another person as proprietor of what they actually possessed.

216. In the absence however of any positive rule, His Lordship in Council conceives it to be clearly equitable to assume, that where the Revenue Officer shall not be able to shew that a fair opportunity was given to all the non engaging proprietors to take part in the Settlement, then even supposing a majority to have agreed to the assessment fixed, still the interests of those who were not present nor summoned to attend cannot be held responsible for arrears due by their engaging partners, (if indeed the whole arrangement might not be considered illegal and invalid), and that consequently the public sale can have conveyed to the purchaser no more than the interest possessed at the time of the Settlement by the Malgoozars for whose default it may have been made.

217. On this principle, even supposing Putteedaree and Bhyachara Villages

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to be brought under the rules of joint undivided Estates, yet if (as His Lordship in Council presumes in regard to past settlements,) the great body of the Zemindars were not consulted, nor their votes taken on the proposed Jumma, nor the authority, given to those who were consulted, duly authenticated, then in the judgment of His Lordship in Council, the rights of the non engaging Zemindars could not, under the Regulations in force, be held to be affected by a public sale for arrears due from the Sudder Malgoozar.

218. It is to be remarked too, that altho' (as already observed) the Rules of 1803 contain no specific provision for determining the mode in which the settlement of Putteedaree Estates should be made, such as that contained in Regulation 2, 1795; yet there are several specific enactments whence it may be inferred that the inferior Putteedars, that is, the non engaging Proprietors in the Western Provinces, were designed to be regarded as a species of under tenant, (holding until separated), under the selected Malgoozar or recorded Proprietor, in a manner analogous to the holding of an ancient Talookdar in one of the Bengal Zemindaries; and that consequently their tenures were to be maintained, notwithstanding a sale in default by the engaging Putteedar.

219. That such was the intention of the Legislature in regard to Estates in Benares settled in the manner specified in Clause 1, Section 17, Regulation 2, 1795, appears to be fully shewn from the rules contained in the Sections cited in the margin, which seem distinctly to limit the consequences of default to the persons whose names were inserted in the Government Pottahs: and tho' various parts of the rules of Collection applicable to Bengal, were subsequently extended to Benares by Regulation V. 1800, and recourse has been had to public sale much more frequently than was originally contemplated, it does not appear to have been the intention of Government in any degree to depart from the above principle.

Sections 14, 17, & 26, ... [Reg. II
Sections 15, and 17, ... [Reg. VI
Section 10, Reg XXVII
Section 5, ... Reg. L

220. The Law applicable to the Western Provinces was (unfortunately) more largely borrowed from the Bengal Code, to which the Putteedaree tenure is unknown, and the intent and meaning of the Legislature in regard to such tenures in the Ceded and Conquered Provinces is therefore involved in more obscurity.

221. In several parts however of the Regulations of 1803, which have reference to the recovery of arrears, mention is made of the Putteedars in terms precisely similar to those used in the Code of 1795, and it is thence to be inferred that the Legislature intended the tenure to be treated on the same principle in both divisions of the Country.

222. Thus in Clause 1, Section 15, Regulation 27, 1803, it is specifically provided that on the attachment of an Estate for arrears, the sequestration of the profits of the party or parties whose names may be inserted in the Pottah of Government, shall not prejudice the rights of the inferior Putteedars or Sharers, Village Zemindars, or common Ryots.

223. Clause 1, Section 17, of the same Regulation, provides, under the conditions therein specified, for the transfer of the defaulting Malgoozar's rights to the other Proprietors; and in the 5th Clause of that Section, which provides for the absolute sale of the lands of defaulters, there is nothing to shew that it was intended to transfer also the rights and interests of any of the Zemindars who were not under engagements with Government.

124. In Clause 1, Section 6, Regulation 26, it is provided, that on delivering to the purchaser a copy of the statement of the Mehals sold, it shall be expressly notified to him that Government does not guarantee to him any thing beyond the right of the former possessor in the land sold; and Section 11, of that Regulation, after declaring certain parts of the rule contained in it not to be applicable to the rights of under tenants of whatever description, specifically provides that as the purchaser is entitled only, by the terms of his purchase, to the rights of the late incumbent, (except in cases provided for by Regulation XLVII. 1803), whatever disputes may arise between him and the under tenants are to be settled in like manner as they would have been between the under tenants and the late incumbent, if the sale had not taken place.

225. Village Zemindars and Putteedars are expressly recognized as under tenants, to whom the above rule is applicable by Regulation 28, in which likewise it is provided that on failure by such persons to pay the Revenue demandable from them, their tenures shall be liable to sale only under an order from the Dewanny Adawlut.

226. The only rule indeed which appears to countenance the opinion of the absolute transfer of all proprietary right in the Mehal sold for arrears of Revenue, is that contained in the latter part of Section 6, Regulation 26, 1803, which declares that whenever the land may have been sold to discharge an arrear of the public assessment upon such land, or upon the Estate of which such land formed a part, no private claim thereto, on the plea of sale, gift, or any other private claim whatever, shall be admitted by any Court of Justice in bar of the prior and indefeasible right of Government to hold the whole of the lands answerable in the first instance, for the public Revenue assessed thereupon, as immemorially known and acknowledged.

227. But to this rule, which is borrowed from the Bengal Code, there cannot, in the judgment of His Lordship in Council, be justly given so broad a construction.

228. Even in Bengal, various properties transferable by sale, gift, or otherwise, are recognized as being held under the Sudder Malgoozar, which a public sale would not affect: and the provisions already adverted to in regard to Putteedars and Village Zemindars, seem sufficiently to shew that such tenures could not have been designed to come within the scope of the rule above

quoted,

quoted, even if its terms were such as to be strictly applicable to them.

229. The rule is plainly declaratory, and was not intended to give any further consequences to public sales than previously belonged to them. Altho' too, by its terms, it refers to the *Lands*, under the management of the defaulter, yet from its general scope and tenor, it seems obvious that it cannot have been designed to do more than to declare the responsibility of the Estate held or recognized to be held by the Sudder Malgoozar. That Estate, which ordinarily consists of the complex property termed a Zemindaree, Government has an indefeasible right to hold answerable for the Revenue; and the under tenures, that is to say, the profits derived from them by the Sudder Malgoozar, are indeed transferred by the sale, with the chief tenure, from the defaulter to the purchaser, because they constitute parcel of the Zemindaree: They are not however thereby annihilated, nor are the rights of the under tenants affected by the transfer, unless in cases specially provided for.

230. An opposite construction of the rule would lead to the inference, that all under tenures, including those of dependent Talookdars and ancient Ryots in Bengal, are annulled by a public sale; an inference too preposterous to require refutation.

231. It may be doubted indeed, whether more was intended by the rule than to declare that the right of Government, to hold the land responsible for the Revenue, should not be affected by any act or omission of the Malgoozar or his representative; his interest therein, as possessed by him at the time of the settlement, being virtually mortgaged to Government in security of the rent payable by him until a new arrangement by a regular partition should be effected under the authority of the Revenue Officers. It is also possible that the rule may have farther meant to refer to the case of an Estate sold for arrears which accrued during the possession of one person, when the right may be subsequently declared by a Court of Justice to have been in another: that case had however been more distinctly provided for in the Bengal Code by an earlier enactment, and it is obvious that neither of the cases supposed has any connection with the question of under tenures.

232. There remains one point to be considered in regard to the effects of a public sale, which does not strictly fall within either of the two heads above stated; and that is, how far, under the rules which direct settlements to be made with the party in possession, such a sale, if made on account of arrears due from a person admitted to engage while holding wrongful possession, or under a bad title, or obtaining wrongful possession at any time after a settlement may have been made with the rightful owners, would operate to secure the purchaser against the claims of the rightful owner.

233. This question, however, Government conceives is not one likely to be of very extensive application, and tho' on a revision of the rules applicable to settlements and to public sales it will be proper to settle the matter for the future, His Lordship in Council will not now enter into a detailed discussion of the point with reference to the operation of past sales.

234. With regard to these, His Lordship in Council is, on consideration of what is above stated, clearly of opinion, that the public sale of an Estate engaged for by a Talookdar or Pergunnah Zemindar, can in no respect affect the rights of the Village Zemindars or any of the inferior tenantry, further than those rights may be derivative from the defaulter or his predecessor, and created subsequently to the Settlement.

235. His Lordship in Council considers it also to be consonant to a just interpretation of the existing Regulations, to maintain in the case of Putteedaree or Bhyachara Estates, the property of the non engaging sharers, unless their shares shall have been sold in liquidation of a mofussil balance under the sanction of a Decree of Court, and that consequently persons who have purchased lands at public sales, are not competent to disturb the possession of any Village Zemindar, Putteedar, or other person having a hereditary transferable property in the land or the rents thereof, not being one of the Proprietors personally answerable to Government for the arrear on account of which the Mehal may have been sold or any part of it.

236. The same principle, His Lordship in Council conceives to be applicable generally to all sharers in joint Estates, or Estates under one engagement, who may not have had a fair opportunity of taking part in the settlement, as well as to all cases in which the majority of such sharers shall have dissented from, or not agreed to the assessment.

237. To provide for the practical application of the above principle, (with which the past proceedings of the Revenue Officers would not appear to have been altogether consistent), a declaratory Regulation will apparently be indispensibly necessary.

238. From the observations above recorded, it would also of course follow, that in the judgment of the Governor General in Council, it ought to be fully explained, that the rules by which the purchasers of land at public sales are declared competent, under certain restrictions, to annul leases, and in certain cases to enhance the rents payable by under tenants, shall not be construed to authorize any such purchaser to eject a Khoodkasht Ryot, or resident and hereditary Cultivator, where such persons shall be found to possess a prescriptive right of occupancy; nor to demand

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from such an under tenant, or from an inferior Zemindar or other Proprietor, a higher rate of rent than was receivable by the former Malgoozar, saving and except in cases in which such under tenants may have held their lands under engagements stipulating for the payment of a lower rate of rent, than would have been justly payable for the land, from abatement having been granted by the former Malgoozar from the old established rate by special favor, or for a consideration, or the like, or in cases in which it may be proved that according to the custom of the Pergunnah, Mouzah, or other local division, such under tenants are liable to be called upon for any new assessment or other demand not interdicted by the Regulations of Government.'

239. With reference also to the misapprehensions into which some of the public Officers have fallen in regard to the design of Regulation V. 1812, it will apparently be proper to declare that the rules contained in the existing Regulations by which Proprietors of land paying Revenue to Government are empowered under certain restrictions to grant leases for any period which they may deem most convenient for themselves and their tenants, and most conducive to the improvement of their Estates, and by which such proprietors are declared competent to grant leases and to receive engagements from their under tenants according to such form as the contracting parties might deem most conducive to their respective interests, were not intended and shall not be construed to entitle the Sudder Malgoozar to demand from any Village Zemindar, Putteedar, Khoodkasht Ryot, or any other under tenant, a higher rent than he is entitled to collect by the custom of the Pergunnah, Mouzah, or other local division, save and except in cases in which under tenants shall have voluntarily entered into engagements for the payment of a specific rent.

240. Corresponding declarations, with some special provisions for giving them effect, will be requisite in regard to Jageerdars and other similar Lakhiraj holders. And according as the facts of the several cases may be ascertained, it will be right that the various descriptions of tenures and the general principles applicable to each should similarly be defined and made known: the public records being so prepared as to afford the Courts the means of obtaining the information necessary to the application of the Law.

241. Before however passing any final orders on these points, His Lordship in Council deems it proper to require from the Boards a full Report on the probable practical result of a law, calculated to give effect to the principles above stated in regard to the legal effect of a public sale for arrears of Revenue, and on the detail of the measures necessary to be adopted in the execution of it.

242. This Report will naturally embrace, (among other things), the following points:

Firstly.

Firstly. The extent to which sales have been made of the different descriptions of Estates in the different districts, as far as they may have the means of ascertaining the facts.

Secondly. The degree in which the purchasers have exercised powers inconsistent with the principles above laid down, and how far they have been supported or controlled by the Courts of Judicature.

Thirdly. How far, in effecting sales of Estates of the different descriptions specified, the acts of the Revenue Officers may have been such as to lead the purchasers into the belief that they were entitled to the absolute property of the land composing the Mehal sold, or otherwise to exercise powers inconsistent with the above principles.

Fourthly. The prices usually paid or expenses incurred by the auction purchasers of Estates falling within the scope of the above Resolutions, and the value of the purchase, supposing the above principles to be maintained.

Fifthly. How far, on giving effect to those principles, the purchasers would appear to be entitled to compensation.

Sixthly. On what terms they would be willing to resign their purchases, and how far the original Zemindars in or out of possession, would be able and willing to make good the amount, or how a compromise could otherwise be most expediently adjusted.

243. With respect to the future, His Lordship in Council would hope that, especially when landed property shall have acquired a considerable value under the operation of a permanent settlement or of long leases, the necessity of using the instrumentality of public sales for the realization of the public Revenue, may in a great measure be obviated.

244. The example of Dehlee would evince, that there is no absolute necessity for the measure: and more recent experience in the Western Provinces proves, that under an active management it is rarely, if ever, necessary to proceed to the actual sale. In its influence on the happiness of the People, on the character of Government, and on the peace of the Country, the practice appears to be more injurious than the violent and oppressive modes of Collection of the Native Governments; and, unlike these, it is in its nature irremediable.

245. It will probably still be necessary to retain the power of selling; but His Lordship in Council is strongly disposed to think that in the Provinces in question, the exercise of it being reserved for special occasions, should again be brought under the direct control of Government.

246. The Board of Commissioners in the Ceded and Conquered Provinces will be

be particularly desired to take into immediate deliberation the means by which the necessity of sale may in ordinary cases be avoided, and its severity mitigated; considering among other things, what additional powers (if any) it may be necessary to vest in the Collectors or Teehseeldars, in order that on the occurrence of an arrear, they may be better able to proceed, after an enquiry into the village accounts, to recover it from the real defaulters: whether the system of farming or of mortgaging the Estates of defaulters might not advantageously be extended: what rules shall be enacted for enabling the Revenue Authorities, on the default of a Talookdar or Village Zemindar, to conclude a settlement for a term of years with the village community under the management of their head men: What allowances shall in such case be assigned for the support of the defaulter: How far each sharer in joint Estates of different descriptions, should be held responsible for his own proportion of the assessment or the whole Estate for the whole Jummah: How the defaulting parties are in either case to be treated: what interests are to be conveyed to persons paying up the arrears, whether sharers in the Estate or other individuals.

247. In the mean time, the Board will impress on the several Collectors the duty of their using the means at present possessed by them, for the realization of the Revenue without sale.

248. At all future sales too, the Collectors must of course be careful to distinguish the precise nature of the property sold, with reference to the engagements of the defaulter and the interests possessed by him, so as to obviate any difficulty in applying the principles above explained, and the nature of the responsibility to be attached to the Sudder Malgoozars must be distinctly defined and explained at all future Settlements.

249. The above detail will explain the leading objects to which the attention of the Revenue Officers is to be directed, in the future administration of the Ceded and Conquered Provinces.

250. The further question remains in regard to the powers to be vested in those Officers, to enable them to carry into effect the views and intentions of Government, and the number of functionaries to be employed in the execution of the work.

250. It will apparently be indispensably necessary to vest the Collectors with distinct authority to determine (judicially) subject to such revision as may be deemed advisable, the extent and nature of the interests possessed by all persons and classes connected with the Land: and considering how nearly many questions that would come under the above description are connected with others relating to wrongful dispossession, and to suits for the recovery of possession on grounds of right, His Lordship in Council is by no means prepared to determine that the powers of the Revenue Officers should be restricted to cases of the first description. It will likewise deserve consideration how far such powers should be at all times exercised by Collectors, or restricted to the periods of Settlement, and whether with

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a view to meet the varieties of individual character, a general discretion ought not to be specifically vested in Government, of granting to such Collectors as it may judge fit, a special Commission to exercise Judicial powers, within limits to be defined in each case by proclamation.

252. On these points, as well as generally in regard to the powers required by the Revenue Authorities for the purposes above explained, and the detailed Rules under which the powers vested in them are to be exercised; His Lordship in Council must naturally be desirous of seeking the aid of the Boards, who will accordingly be required to report on the subject, and to submit a draft of such provisions as may appear requisite to carry their suggestions into effect. When the mode of proceeding to be followed, and the powers to be exercised, are further settled, His Lordship in Council will resume the consideration of the Agency to be used in giving effect to the views above explained.

253. The following points, also connected with the future Settlement, His Lordship in Council deems it sufficient now to notice, as matters of future deliberation:

Firstly. What amount of Nankar or Malikana ought to be allowed to the Sudder Malgoozars, distinguishing the different descriptions.

Secondly. In what form this allowance shall be given in the case of Putteedaree Estates, in which the Sudder Malgoozar shall be merely the representative of a community.

Thirdly. How far, and to what extent, the Zemindars shall be held answerable for the Police.

Fourthly. How far they shall be responsible for the care of the public roads, or (as all systems of forced labor are equally improvident and oppressive), shall be liable with other classes to the payment of a cess for the repair and construction of them.

Fifthly. What provision shall be made for ousted Proprietors, and how the different classes shall be distinguished.

Sixthly. What provision shall be made for Putwaree and village watchmen, and how their existing allowances shall be secured.

Seventhly. Of what extent of country it may be advisable to undertake the settlement in a single season; supposing one competent Officer to be available for every 10 lacs of Jummah, and the Board to remain on its present footing.

Eighthly. On what principle the selection of Pergunnahs or Mehals to be settled in each year can best be made.

Ninthly. What system of intermediate management it will be best to adopt on

on the expiration of the existing settlements, preparatory to the proposed revision.

Tenthly. Whether it would be expedient in any case to seek an intermediate increase of Revenue previously to a detailed revision of the Settlement ; and if so, whether in the form of a fine on renewal or increased Jummah, or in what form.

254. With respect to the manner in which the remaining period of the existing Settlements can best be employed, in anticipation of the minute investigation which it is designed to institute, His Lordship in Council must rely chiefly on the local experience and knowledge of the Boards, and their exertions to direct the labors of the subordinate Officers to the objects of most importance and utility.

255. The several Collectors will naturally endeavour intermediately to acquire and digest such information, as may be calculated to assist them in the future prosecution of the detailed enquires in which they are to be engaged : calling upon their native Officers for such reports and statements as may appear likely to be useful, and employing every opportunity of personal enquiry and research.

256. The information contained in the proceedings held on former settlements, where those shall have been accurate and detailed, and the record of them carefully preserved, will no doubt afford much important aid in prosecuting the work now to be undertaken : and the Assistants to the Collectors and the Boards cannot probably, while fixed at their proper stations, have any duty assigned to them more calculated to prepare them for more active functions, than that of diligently perusing and forming careful digests or abstracts of those papers.

257. To this subject therefore the Boards will direct their particular attention. It appears on every account very desirable that as far as practicable all claims to Lakhiraj lands should be decided upon, and the nature and extent of the tenures defined before the permanent Settlement of the tract of country in which such lands may be, shall be finally concluded; or at least that the limits of the lands claimed to be held on such tenures, should be so plainly and accurately defined, that no difficulty may be experienced in tracing them hereafter.

258. To the object therefore of arranging the records applicable to such lands in the several Pergunnahs and other local divisions, the attention of the Collectors will naturally be directed.

259. Such preparatory measures cannot now be too soon commenced in the Ceded Provinces : and the Board will naturally consider whether any specific powers should be given to the Collectors there, with the view of enabling them to enter on the proposed investigation before the existing Settlement shall have expired.

260. In revising the settlement of those Estates which may intermediately become open to re-assessment, the Board will naturally be guided by the principles above explained, as far as they may be applicable to the several cases.

261. No specific pledge can of course be held out to the people until the commands of the Honorable Court are received; but it may deserve consideration whether it would be advisable to apprize them generally that the scheme of a permanent settlement is not abandoned, and that their best hopes of securing that object must be founded on the improvement of their Estates and the punctual discharge of their obligations to Government.

262. His Lordship in Council would however, in the first instance, wish it to be ascertained by indirect and circumspect enquiry, what the real feelings of the body of the people are in regard to the expectation of a permanent Settlement. What proportion of the present engagers would have been entitled to such a settlement under the Rules of 1803. How far the dissatisfaction stated to have been expressed, arose from a conception that the provisional pledge then held out had been violated, or merely from the disappointment of the hopes which the acts of the local Government naturally excited in regard to the Settlements made under the Rules of Regulation X. 1807, Settlements, the final approval of which was by express Law reserved for the Authorities at home.

263. His Lordship in Council is fully sensible of the difficulties that will attend the complete investigation of the various points above indicated: Their full developement indeed will naturally require much laborious research, and can only be the work of time. It has however appeared not the less advisable to bring the points together in one view; that the general bearings of the plan may be the better perceived, and that information gradually or fortuitously acquired may be systematically arranged and digested. His Lordship in Council has the fullest confidence in the general industry, zeal and intelligence of the Officers who will be called to the work, and Government will be happy to receive the suggestions of any arrangement by which the Agency to be employed can be rendered more effective, or by which the duty may be more conveniently distributed.

TERRITORIAL DEPARTMENT,

THE 22D DECEMBER, 1820.

(A true Extract.)

SECRETARY TO THE GOVERNMENT.

EXTRACT from a Memorandum prepared and submitted to Government by their Secretary in the Territorial Department, dated the 1st July 1819, and Recorded in the Separate Revenue Proceedings of the 16th Sept. 1820.

681. The following are the specific propositions deduced from the above observations, which I would submit for the immediate consideration of Government: other points relating to the mode of execution may be considered hereafter, when the general scheme is settled.

682. That an early opportunity be taken of soliciting the commands of the Honorable the Court of Directors in regard to the future settlement of the Ceded and Conquered Provinces, and that they be distinctly apprized of the expediency of their communicating their instructions so as to reach this Government at latest in the early part of 1821, and fully informed of the principles on which the Government may propose to conduct the settlement.

683. That the Honorable Court be requested to authorize this Government, under such restrictions in regard to the proportion of waste or other particulars as they may think proper, to grant unconditionally Mocurreree Estumrarce Pottahs for all Estates which may appear to it to fall clearly within the scope of the promise held out in 1803 and 1805, according to such interpretation as the Honorable Court may put upon that engagement, or to grant such leases with a distinct reservation of the Honorable Court's approval.

684. That the Honorable Court be further requested to authorize this Government to give leases for a term not exceeding 15 years, or for life, in cases in which the Estates may not appear ripe for permanency, or generally, in the event of their determining to withhold from this Government the power of granting perpetual leases, either provisionally, i. e. with reservation of the Honorable Court's approval, or unconditionally.

685. That the existing settlement be considered open to revision, with a view to the permanent assessment of Estates of the above description, and the settlement of other Estates for a period of 10 or 15 years, or more.

686. That there be united with the revision of the assessment, and the investigation of the extent and produce of the lands, the object of ascertaining and recording

cording in the manner directed in regard to the Elaka of Khandah, the fullest possible information in regard to landed tenures, the rights, interests, and privileges of the various classes of the agricultural community; with such other matters as may appear necessary fully to satisfy the enquiries of the Honorable Court.

687. That with this view, the Settlement Accounts submitted by the Collectors to Government and eventually to be transmitted to the Court of Directors, (should the Honorable Court require so extensive a detail), be divided into two distinct parts; the one, shewing in successive columns, (besides the names of the Mehal and Malgoozars, which will of course be entered in both), the average jumma assessed on the Mehals in each of the past Settlements, the jumma now payable, and the revised jumma which may be proposed for confirmation; the other, comprizing the several heads noted in the margin,* with a column of remarks, noticing in a general manner the circumstances which may influence the rate of assessment.

688. That the Persian Proceedings of the Collector on the Settlement of each village include the following particulars, so arranged and recorded as to admit of an immediate reference hereafter by the Courts of Judicature; it being understood and declared that all decisions on the demands of the Zemindars shall hereafter be regulated by the rates of rent and modes of payment avowed and ascertained at the settlement, until distinctly altered by mutual agreement, and that all cesses or Sewaye collections not avowed and sanctioned, nor taken into account in fixing the Government jumma, shall be held illegal and unauthorized, unless expressly sanctioned by Government:

1stly. As accurate a record as possible of all local usages connected with landed tenures, as full as practicable a specification of all persons enjoying the possession and property of the soil, or vested with any heritable or transferrable interests in the land or the rents of it: care being taken to distinguish the different modes of possession and property, and the real nature and extent of the interests held, more especially where several persons may hold interests in the same subject matter of different kinds or degrees.

2dly. In Putteedaree and Bhyachara Villages, an accurate Register of all the Coparceners, (not merely of the heads of divisions, such as the Puttees, Thokes, or Bahrees, but also as far as possible of every person who occupies land, disposes of its produce, or receives rent, as proprietor, or as agent for one or more proprietors holding land and disposing of its produce, or receiving the rents of it in common possession, (such registers to be carefully kept up by the Tehseeldars and Canoongoes), and a detailed statement of the interior arrangements adopted by the brotherhood for the distribution of the profits derived from sources common to the coparcenency, where any such exist, and for determining the share of the Government Jumma and of the village expenses which each Parcener is to contribute, or the other modes in which the engaging Parcener or intermediate Putteedars and Behreedars collect from the Cultivators.

3rdly.

* 1. Names and number of Villages divided into Asslee and Dakholee.
2. Names and Number of Copartners.
3. Total Rucba divided into Ketabee and Paymaishee, where any ascertainment of the latter description may have been made, with distinct specification of the size of the Beegah.
4. Culturable Land not cultivated.
5. Lands occupied by houses, tanks, &c.
6. Waste Lands.
7. Lakhiraj or Minhye Lands, the different descriptions in different columns.
8. Revenue Land in cultivation
9. Number of Beegahs respectively cultivated with the chief articles of husbandry, under separate columns with the highest and lowest rates of each quality of Land.
10. Number of Beegahs cultivated by Khoodkasht and Pykasht Ryots respectively.
11 Profits from Pasturage, Julkor, Phulkor and other miscellaneous sources of Revenue.
12. Average gross produce.
13 Average net produce.
14. Number of Houses.
15. Do. of Ploughs.
16 Jumma of expired Settlement (i.e. the present.)
17. Proposed Jumma.
The settlement accounts of farmed Estates to be submitted separately.

3dly. A record of the rates per Beegah of each description of land or kind of produce demandable from the resident Ryots, (distinguishing by this appellation persons not claiming any transferrable property in the soil, whether possessing the right of occupancy or not), and the respective shares of the Zemindar and Ryot in lands cultivated under Kunkoot or Batace engagements, with a notice of any circumstance that may occasion any considerable variations in the rates of land of the same description, and a distinct specification of all cesses or extra collections made by the Malgoozar.

4thly. A register of the Village Watchmen, with a statement of the amount, and nature of the allowances assigned to them.

5thly. A similar statement regarding the Putwarree; and

6thly. A record of all alienations from the public rent roll, carefully specifying the nature of the tenures, and especially distinguishing Maufee, Khyrat, and Nankar.

689. That the information on the above points contained in their Persian Proceedings, together with that possessed by them in regard to all other points connected with the agriculture of the Country, the condition of its inhabitants, and the character of the institutions prevailing among them, be digested into distinct reports for each Pergunnah, to be submitted with the Settlement Accounts, for transmission to the Authorities at home.

690. That every practicable means be used to cause the interchange of written engagements between the Zemindars and Ryots, with a careful advertence however to existing usages.

691. That the Collector's Proceedings informing the above registry, be founded on the basis of actual occupancy and possession of the land, or the bonâ fide receipt of any portion of the rents or profits thereof, with such special rules for the case of wrongful and recent dispossession as may hereafter be judged proper.

692. That the revised Settlement be in all cases made, village by village, without however separate engagements being taken for each in extensive Estates.

693. That the revision of the Settlement to be undertaken in each year be confined to such Pergunnahs, in such districts, as it may appear practicable for the Collectors to settle within that period, with full information, in regard to the above points, and as the Board may be able efficiently to superintend.

694. That in selecting Pergunnahs for earliest revision,* the preference be given to such Mehals as may be furthest advanced in cultivation, unless where, as in frontier situations, other circumstances may appear to render it desirable to hasten

* In cases too in which the rights of the community may appear especially to require the speedy interposition of the Government officers to settle and secure them

them, the Estates may fitly be reserved for early revision, even tho' backward in improvement.

hasten the scheme of permanency or the revision of the existing settlement.

695. That when the sanction of the Hon'ble Court is received, a Regulation be passed as soon after the commencement of the year 1821, as possible, notifying the proposed arrangement, and continuing the existing settlement in the Ceded Provinces, with the following exceptions and stipulations.

696. That those Pergunnahs (to be specified) of which it may be proposed that the revised settlement should take effect from the year 1230, be of course declared open to re-settlement on the expiration of the existing settlement.

697. That in those Pergunnahs of which the revised settlement is to take effect from the year 1231, the existing settlement be continued for one year.

698. That those again in which the revision is to commence from the year 1231, have an extension of the existing settlement for two years; and so on, for as many years as it may be found necessary to employ in effecting the revised settlement.

699. That if the extension for 1 or 2 years only be thought objectionable, the settlement of the Pergunnahs above mentioned be generally extended to the end of the year 1232, and the revision take place intermediately.*

* In the Conquered Provinces the year 1233 must be substituted for 1230, and so on: and it will probably be thought right to provide separately for those Provinces.

700. That such Zemindars as may not be willing to renew their existing engagements as above, shall notify their objections on or before the commencement of the Fuslee year 1229, (September 1821), or perhaps preferably Assarh 1228, (July 1821).

701. That the Estates of Proprietors who may relinquish their engagements, shall be let in farm or otherwise settled for such a period not exceeding 15 years, as the Governor General in Council may direct.

702. That in all cases in which the land in cultivation may not be less than 3-4ths of the lands capable of tillage, and in which the proportion of the more valuable crops shall not be less than the average of former years, the Estate shall be considered ripe for permanency. The above proportion to be subject of course to such alteration as the Honorable Court may direct, from 3-4ths to 5-6ths or 7-8ths.

703. That the amount demandable by Government shall be fixed on the principle of leaving the Proprietor in all cases a net income of not less than 10 per cent. on the amount, and that in cases in which the revised Jumma of Estates now engaged for by their respective Proprietors may exceed that of the present settlement, it be considered whether the Malikana should not be extended to 15 per cent. on the present Jumma, with 10 per cent. on any excess; no increase being taken in cases in which the improvement of assets may not admit of such an allowance being assigned to the Proprietors under engagements.

704.

704. That with respect to Estates which were in an advanced state of cultivation, at the period of forming the existing settlement, the general principle be to take the highest Jumma of the present settlement as the basis of the future demand, no increase or decrease to be allowed except on clear grounds of inadequacy or excess of assets.

705. That in cases in which the existing Jumma assessed on any Pergunnah may appear to be fully adequate to what is fairly demandable on the above principles, or in which the utmost possible deficiency in the general demand may be inconsiderable, the Board of Commissioners consider the expediency of fixing the general demand on such Pergunnah previously to the final assessment of individual Mehals, with a view to the correction of partial over and under assessment.

706. That the Jumma be ordinarily fixed with reference to the actual assets, without any Rusud, except under special circumstances.

707. That (if the sanction of the Hon'ble Court be obtained to the measure) a permanent settlement be at once made for all such Mehals as the Governor General in Council may consider to be entitled to permanency, on such general principles as the Honorable Court may deem it proper to prescribe ; an immediate communication being made to the Honorable Court, whenever the final orders of Government may in any case be passed.

708. That if the above principle be adopted, the settlement be in all cases made subject to the approval and confirmation of Government. Durkhausts or Cuboolleeyuts benig in the first instance taken from the parties, and Pottahs issued on the receipt, by the Collector, of the orders of the Governor General in Council.

709. That if the Honorable Court shall still desire to have the detailed proceedings in each case before the settlement be finally closed, the term of the lease, as defined in the Pottah to be granted to the party as above, be made absolute for ten or fifteen years from the date on which the revised settlement may take effect ; and that in regard to Estates which may appear entitled to a permanent settlement, the Pottah shall, after specifying the conditions of the settlement, further intimate that the Estate will be recommended for permanency to the Authorities in England, and that if those Authorites shall sanction the measure, a fresh Mocurrery Istumraree Pottah will be granted, confirming the settlement in perpetuity.

710. That with a view to obviate the necessity of an indiscriminate recourse to public sale, in cases in which lands may partially or temporarily deteriorate, and at the same time to secure Government from loss by the extravagance or fraud of the Malgoozars, it be expressly stipulated in the Pottah, that in the event of an arrear being due on account of the Jumma of any Fuslee year one month after the expiration of such year, it shall be competent to Government,

instead

instead of selling the Estate, to annul the settlement, and let the Mehal in farm, or otherwise dispose of it for such period as may appear proper; the Proprietors, if ousted in such case, to receive a Malikana of 5 per cent. on the net receipts of Government, subject however, in the first instance, to the repayment of the balances due by them.

711. That if any Proprietor, to whom the tender of a permanent settlement may be made, shall decline engaging on the terms offered, it shall be competent to the Collector, with the sanction of the Board of Commissioners, to farm or otherwise dispose of the land for a term of 10 or 15 years, reckoning from the year in which the revision may take effect; the Proprietors in such cases to receive a Malikana allowance not exceeding 10 per cent. nor less than 5 per cent. on the net receipts of Government.

712. That for Estates which may not be deemed ripe for permanency, a Settlement be concluded, subject to the approval and confirmation of Government, for a period of 10 or 15 years, and on the same principle of assessment as is proposed for Estates settled in perpetuity.

713. That in such cases, if the Proprietor declines to engage, a settlement shall in all practicable cases be made with the Village Community, thro' the agency of the Purdhans, Mocuddums, or other head-men, in preference to granting a lease to a stranger. In either case, the recusing Proprietor to receive Malikana as above prescribed in regard to Estates tendered at a perpetual Jumma.

714. Zemindars who may resign their Estates at the expiration of the existing Settlement, shall not be considered entitled to an immediate permanent Settlement except by special indulgence.

715. In like manner, all Zemindars who may be found wilfully to have reduced the general cultivation of their Estates, or to have limited the cultivation of the more valuable articles of husbandry, shall be peremptorily excluded from the benefit of a permanent settlement; and it shall be competent to the Governor General in Council to farm or otherwise dispose of the Estates of such Proprietors for a period of 10 or 15 years, and to withhold from them the whole or such portion, as he may judge fit, of the Malikana to be ordinarily assigned to excluded Proprietors.

716. That in cases in which any persons may have been under engagements as farmers for any Village during all the past settlements, and in which no other person may be able to shew any title of property to the land, such persons be admitted to the benefits of the permanent settlement in the capacity of hereditary Mocurreercedars, subject however, on the demise of each Mocurreercedar, to the entry of any person who may establish a right of property, (either before the Collector

tion or in the Adawlut as may hereafter be determined), and also to the payment to such person intermediately of a Malikana at the rate of five per cent. on the Government Jumma.

717. That the above principle be considered applicable to Mucuddums of Villages being without Proprietors, or of which the Proprietors may not be forthcoming, subject to such further rules as on fuller information in regard to the relative situation of those persons and the Ryots, Government may deem it proper to adopt: it being fully understood that the engagement of Government in no case goes further than to relinquish its right of demanding an increased Jumma, or other interests of Government expressly relinquished with a full reservation of its authority of supporting all rights possessed by individuals under the Regulations, or by the custom of the Country where not specifically modified by Regulation, and of employing for this purpose either the ordinary instrumentality of the Courts or the Revenue Officers, as may be judged most proper.

718. That the permanent Pottahs granted to Malgoozars, and the Cuboolee-yuts taken from them, (the latter to be written on English paper and carefully bound up in a book, copies also being sent to the Office of the Revenue Accountant or some other Office of Registry and Record at the Presidency), shall have endorsed on them an accurate statement of the Ruckba of the Village or Villages comprized in the Estate, distributed into Minhye and Revenue lands, lands under tillage, lands fit for culture but uncultivated, and lands wholly waste, with such specification of the limits of each as it may be found practicable to give, either by description or by an outline sketch: the size of the Beegah to be carefully defined in the statement.

719. That where the land stated to be absolutely waste and not occupied by houses, roads, wells, &c. shall be considerable, there be inserted in the Pottahs a distinct reservation of the right of Government to derive a revenue from such lands, in the event of their being hereafter cultivated, and to give Life Pottahs for such lands to such persons as may be willing to undertake to cultivate them, or itself to take measures for bringing them into cultivation.

720. That for the above purpose, the Collectors prepare, and carefully preserve among the records of their Office, a particular account of all such lands, specifying limits and extent as far as possible.

721. That in like manner, a careful record be prepared and preserved of all deserted (Wyranee) Villages, as well as all tracts of waste land unclaimed by individuals.

722. That the Canoongoes and Putwarees be held answerable for furnishing information of the extension of cultivation in the waste lands, whether reserved as above, or now lying deserted and unowned, and that such Accounts and Statements be required from those Functionaries as may be considered by the Board

sufficient

sufficient to preserve the means of readily identifying them, and establishing the rights of Government in regard to them.

723. That the several Malgoozars be distinctly apprized that the Settlement includes only the Villages specified in their Cubooleeyuts and Pottahs, that any gross mistatement in regard to Ruckba will subject them to future re-assessment, that consequently all concealed Villages will be open to settlement on such terms as Government may prescribe, and that any excess in the aggregate Ruckba of their Estate beyond 5 per cent. of the recorded quantity, will subject the whole to re-assessment.

724. That Government reserves to itself the power of ordering or authorizing the Board of Commissioners to order a measurement or survey to be made, of any Estate of which there may be sufficient reason to believe the Ruckba to have been under stated to the above extent: such measurement however, when once made and approved by the Board, to be conclusive against any further investigation on the pretext of concealment of assets.

725. That the Salt and Salt-petre Lands, be distinctly excluded from the permanent Settlement, Government reserving to itself the power of making such arrangements in regard to those Mehals as may hereafter be deemed proper.

726. That the average price of Wheat and Barley, Joowar and Bajora, in the 20 years preceding the Settlement, at the chief Marts of each District, be ascertained and recorded, and a general average struck; and that in declaring the Settlement perpetual, Government reserve to itself the option, at the expiration of each period of 20 years, of causing a similar average to be made, and of re-adjusting the Jumma, with reference to the relative price of Silver to Grain, as exhibited by the Statement, provided the difference shall exceed 10 per cent.; this reservation will not of course entitle Government to do more than demand the value of such a quantity of the four articles above mentioned, taking an equal proportion of each, as may be equivalent to the Jumma now to be assessed.

727. That the present rates of Tobacco Lands in each Village be specially defined; Government reserving to itself the power of fixing by those rates the compensation to be made to Zemindars, in the event of its hereafter finding it necessary to require such lands for the public use, or in any respect to exercise a further interference with the cultivation of that article.

728. That the Board of Commissioners shall consider and report the further stipulations and reservations which it may be proper to insert in the Pottahs to be granted to the Zemindars; and particularly whether they should contain a recognition of their being responsible for the due maintenance of the roads lying within their Estates; for the preservation of the public peace; and of their being liable to such cesses as Government may hereafter judge it fit to impose on the community for Police purposes.

729. The Form of Pottah, after being carefully considered by the Board of Commissioners, to be submitted for the consideration and orders of Government.

730. The above propositions refer more immediately to the mode and terms of the proposed Settlement.

731. The following have relation exclusively to the means to be adopted for ascertaining and securing private rights. They are not perhaps necessarily connected with the question of a permanent assessment of the Country; and however advantageous it may be that the former object may be attained before the latter measure is finally completed; it is I think highly desirable to proceed with all practicable dispatch to declare the principles on which our Revenue Administration is conducted, and to correct those parts of the existing System which may appear prejudicial to private rights.

732. With this view it appears necessary, with reference to the misapprehensions heretofore prevalent, to explain to the people by a declaratory enactment, that Government in admitting parties to enter into engagements for the Public Revenue, does in no respect design to compromise private rights, or to vest the engager with rights not previously possessed by him, excepting in so far as his interest in the Estate is improved by the limitation of the public demand, or by the resignation in his favor of rights formerly vested in Government itself, or as it may be found necessary to strengthen his hands, with a view to the punctual realization of the public dues, thro' the authority of distraint or other coercive powers; that on the contrary, it is the desire of Government and the duty of its Officers to secure every one in the possession of the rights and interests which he may lawfully possess, or be entitled to possess, until regularly and legally divested of such rights and interests; and that to give effect to the above resolution, the Revenue Officers will of course be directed to institute a minute local enquiry into the rights and interests of all classes in the actual occupancy of the land, by whatever denomination they may be at present known.

733. It ought likewise, I think, to be specifically explained, that persons whose tenure vests them only with the right of collecting the Government Revenue, (whether paying any portion of it to the State or not), but possessing no right of property in the soil, (Milkeeut O Zemindaree,) shall not be entitled to demand more from the occupants of the soil than if he were a Government Officer, and that he shall on no account, without a suit in Court, oust any person possessing such right of property. This last restriction to apply generally to all landholders whatsoever, in their relation to Ryots possessing a prescriptive right of occupancy, such as Khoodkasht Ryots have generally been supposed to possess.

734. That in like manner, persons engaging for any Village or Villages of which they are only in part owners, be similarly restrained in respect to that portion of such Village or Villages in which they possess no right of property.

735

735. I would further suggest, that it be made the duty of the Revenue Officers, in forming Settlements and preparing the Public Records on all other suitable occasions, to be guided by actual possession, leaving the Adawlut to investigate the claims of persons not in possession, but deeming themselves entitled to be so.

736. That in revising the Settlement, it be made competent to the Revenue Officers, in conformity with the above principle, to correct the errors or omissions of former Settlements, by admiting to engagements, or entering on the public records, the names of persons found by them in bonâ fide possession of land: provided however, that they shall not, unless when specially authorized in that behalf, do any act tending to disturb possession.

737. That the occupancy of the land, or the right of disposing of the Crops held by a party claiming to be Proprietor shall, unless when the Village or Canoongoe records may obviously disprove the claim, be sufficient to authorize the Revenue Officer, to enter the party as such in his records, and to refer the opposite party to the Court.

738 That the same principle be applied to all cases in which any dispute may exist in regard to the nature of the tenure of any person occupying the soil, the Collector being competent to declare the nature and extent of the interests actually possessed by such occupant, referring to the denomination heretofore applied to him, only as one means of proof in regard to the nature of the interest.

739. That when any person shall complain of having been wrongfully dispossessed, it shall be competent to the Collector to enquire into the matter, and if the party so complaining shall appear to have been in possession in the year preceding that in which the complaint is brought, and there shall otherwise be reason to believe that he has been violently dispossessed, it shall be competent to the Collector to restore him, leaving the opposite party to bring a regular suit in Court, to contest the decision.

740. That wrongful dispossession shall be held to include all cases in which a Zemindar or under-tenant, whether Farmer or Ryot, having by special deed or prescriptive title, a right of occupancy, shall have been ousted from the occupancy of lands held and cultivated by him in the preceding year, by threats or force, or in which the rents and profits of any land which were received by such dispossessed party in the preceding year shall be withheld from him without a legal award or a voluntary act of the party involving the transfer, renunciation, or relinquishment of such rents and profits. But the above rule shall not apply to any case in which the complaining party may have executed any deed purporting to be a relinquishment of possession, or shall have in any way lost or relinquished possession previously to the commencement of the year preceding that in which the complaint may be preferred.

741. That in all cases of dispute regarding the extent of the interest of any Putteedar or sharer in a Village or Villages held under Putteedaree or like tenure, such Putteedar having corporeal possession of a portion of such Village or Villages, or in the actual receipt as Proprietor of a share of the joint profits of the land, it shall be competent to the Collector to decide the point in the first instance, leaving the party who may deem himself aggrieved to seek redress by a regular suit in the Courts. The above rule will not of course extend to cases in which any person may sue for a larger portion of the common profits than he has hitherto received: or for the occupancy of a larger portion of the Village or Villages than he has hitherto occupied: the fact of such receipt and occupancy to be ascertained by the accounts of the preceding year; unless where a solemn relinquishment or renunciation shall be clearly established.

742. That the Collector shall in cases of doubt be the Judge of the question of jurisdiction, subject to the orders of the Board, and that the Courts of Judicature shall not disturb possession given by the Collector, except on a regular suit and on a decision as to the right.

743. That it be considered how far the above powers may be given generally to the Collectors, or reserved for the occasion of a Settlement, or other special opportunities.

744. That (with the exception perhaps of Putteedaree Estates where the individual possession of each Zemindar is very limited, and other cases where the measure would violently disturb existing institutions), it is desirable as far as practicable to admit to direct engagements with Government all persons possessing a hereditary right of property in the soil, that is, the power of disposing of the land by sale, gift and mortgage, and of regulating the appropriation of it, subject only to the payment of the Government share of the produce, and to temporary or limited rights of occupancy on the part of individuals.

745. That (with the exception of special cases in which the descendants of ancient families, may still be found possessing the Raj or Chieftainship of their ancestors, with a hereditary hold on the affections of the people), the interference of persons claiming only a right of collecting the Government Revenue, such as Talookdars, between Government and the Proprietors of the soil, be as far as practicable discontinued, due compensation being made in cases where such right may be founded on hereditary or life grants, fully authenticated and made or confirmed by the Ruling Power.

746. That in cases where the tenure shall have been merely one of service, or farm not secured in perpetuity or for a term, by any distinct grant from the British or preceding Governments, or by prescriptive usage, the interference of the party holding it be at once superseded.

747.

747. That if it be not deemed proper to adopt the above principle, a Mofussil Settlement be made by the Collector of all Zemindaries included within the Elakas of Talookdars, in like manner as if the Zemindars held directly under Government, the Talookdar to be considered merely a hereditary Tuhseeldar, with such allowance and such rights in regard to the waste, as Government may deem it equitable to assign.

748. That the above principle be applied to all Lakhirajdars, holding under Padshahee or other grants not conveying a property in the soil.

749. That when a Talookdar, who may have been removed from the management of his Talook in consequence of recusance or default by the Revenue Officers, may claim the right of property, but his claim be disputed by the parties occupying the land and claiming a title of property in it, means be adopted, in the event of the claims of the latter appearing to the Collector to be well founded, for adjusting with the Talookdar, the relinquishment of his claim, or that he be required to bring a suit in Court to establish his right within a given period.

750. That in pursuance of the same principle, no Malikana be granted to such recusing or excluded Talookdars, where the persons (of whatever description) occupying the lands on the Revenue of which the allowance is claimed, may not admit his right of property, until the Talookdar establish such a right in a Court of Justice; such Nankar or other allowance being assigned for his intermediate support as may appear equitable, with a full understanding that by the grant of such allowance, Government does in no degree design to recognize any right of property in the soil.

751. That in like manner, means be taken for adjusting, if practicable, the claims of auction purchasers previously to the conclusion of a permanent settlement, and that no Malikana allowance be granted to such persons, where their right of property is disputed by the occupants of the soil, until such right be established in a Court of Judicature.

752. That the same principle be applied generally to all Sudder Malgoozars, admitted at any former settlement, to engage for any Village or Villages, and whose right of property may be contested by the present occupants: it being understood in both the above cases, that where the right of the purchaser or Malgoozar to a portion of the Mehal claimed by him is admitted, he shall receive a proportionate share of the Malikana.

753. That where Villages are held in Putteedaree tenure by a multitude of Village Zemindars, the Revenue Officers be specifically vested with the discretion which they have hitherto exercised, of selecting with reference to past usage, one or

more

more of the brethren as Malgoozars, with a due attention to the wishes of the Village Community; that in such cases, the names of all the Proprietors, however small the portion of the Village held by them, be recorded in the records of the Canoongoe and of the Collector's Office; with the proportion of the Government Revenue and Village charges payable by each, or the amount otherwise legally demandable from them by the Sudder Malgoozars; that the Sudder Malgoozars be solely answerable, in the first instance, for any default in the payment of the public Revenue assessed on the entire Estate, and that they be vested with the necessary coercive powers over the community, as proposed by Mr. Waring for the Lumberdars of Bundelcund.

754. That it be further the duty of the Collector, on the occurrence of arrears in Putteedaree Estates, to enquire into the Village payments, and that on its appearing that the default originates with any of the subordinate sharers, the Collector shall be competent, (in the event of the personal property of such defaulter being insufficient to liquidate the amount due from him), to apply to the lands occupied by such sharer the principle of Regulation 9, 1811, with such modifications as may hereafter be suggested by the Board of Commissioners, or with the sanction of that Board to dispose of the tenure of such sharer by public sale.

755. That Government should however still reserve to itself the power, in the event of general default or refractoriness, of bringing the entire village to sale; and likewise of holding all the sharers who cannot shew that they have duly discharged their share of the Revenue, responsible for the amount in their persons and property.

756. That when the land of any sharer, whether Sudder Malgoozar or subordinate Proprietor, is transferred to any co-sharer in the Village, under the Rules of Regulation 9, 1811, or in the mode abovementioned, the party ousted be entitled to recover possession on the re-payment of the principal sum advanced by such co-sharer.

757. That in all cases of this description, the Sudder Malgoozars be distinctly apprized that Government reserves to itself the right of admitting the subordinate Zemindars to direct engagements with Government, whenever it may appear advisable to do so; the allowance which may be assigned to the Malgoozars to be proportionably reduced.

758. That (if Goverment should not see fit to impose any restriction to the admission of Zemindars to separate engagements), the Collector be authorized and directed to admit all such sharers actually occupying any portion, however small, of a village or villages, on the application of such sharer, but that the Collectors be restrained from any proceeding calculated prematurely to dissolve the union of the Village Communities.

759.

759. That it be considered, in communication with the Board of Commissioners, whether any and what special provisions should be enacted for giving a value to the situation of engaging Proprietor, beyond that of the lands actually owned by him.

760. That the Board be requested to enter on a general revision* of the existing Revenue Regulations applicable to the Ceded and Conquered Provinces, with a view of better defining the principles of our system, and of securing its nearer accordance with the circumstances of the people; and finally, that the Collectors of Land Revenue be especially enjoined to employ the interval which must elapse before the orders of the Honorable Court can be received, in collecting such information as may enable them to enter efficiently on the revision of the Settlement, whenever the period arrives for undertaking it.

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* In doing this, they would of course advert to the several Provisions which it has at different times been determined to enact, as well as generally to the Orders and Resolutions passed by Government in the course of past Settlements.

It was thus that the Rules of 1793, were gradually compiled; and it is of great importance to recollect that the instrumentality of the Courts, as a check on the Executive Officers, was employed only after the main principles of the Revenue System, were at least believed to be settled.

If the System has failed in its practical operation, it appears to have been because in a matter which is in its very nature detailed, Government was impatient of the delay which a detailed proceeding must of course involve.

TERRITORIAL DEPARTMENT.

THE 22D DECEMBER 1820.

(A true Extract,)

SECRETARY TO THE GOVERNMENT.

(COPY)

TERRITORIAL DEPARTMENT.

THE 1ST AUGUST, 1822.

Revenue.

RESOLUTION.

THE Governor General in Council having deliberately considered the above Papers, proceeds to record the following Resolution on the subject of them.

2. It being necessary that the course of proceeding to be followed at the expiration of the present Settlement should be determined without delay, His Lordship in Council feels himself precluded from longer waiting the receipt of the detailed instructions which may be expected from the Hon'ble Court. It would otherwise have been highly satisfactory to Government to have postponed the further directions to be given to the Boards and Collectors on points of general importance, until it could have been itself guided by a full knowledge of the views and sentiments entertained by the authorities at home. Without that knowledge, there are necessarily some matters which must remain for future deliberation, and the whole scheme indeed will be open to revision.

3. On two important points however, the Hon'ble Court have explicitly declared their sentiments.

1st. They have expressed their full approbation of the plan of proceeding leisurely village by village, for the purpose of uniting with the revision of the Government assessment the careful ascertainment and record of the rights and interests of all classes owning or occupying the land; and,

2dly. They have directed that the local Government shall not in any case grant a permanent settlement, and have interdicted the adoption of any measure calculated to raise or renew the expectation that such an arrangement is immediately contemplated.

4. The Hon'ble Court have likewise sanctioned the extension of the existing leases for a further period of 5 years, enjoining that measures should be taken to prevent as far as practicable, such an extension from impeding the local enquiries and adjustments in contemplation.

5. Under these general instructions, Government is now called upon to determine the course of proceeding to be followed in the ceded Provinces and in Cuttack, on the expiration of the existing leases.

6. It appears to be generally admitted that, it is very undesirable to subject the community to the inconveniences and anxieties incident to the re-adjustment of the Government demand, until we can enter on the task in such a manner as to secure the accurate ascertainment of the data necessary to such an adjustment on proper principles, and can combine

with

with that measure the further object of investigating, recording, and determining the rights and interests of the different classes and individuals connected with the Land. No one appears to doubt that, settlements hastily concluded, and necessarily formed in a great measure on the unchecked or imperfectly checked statements and estimates of Native Officers or casual informants, are the occasions of serious evils, to which, unless under some powerful exigency, Government ought not to expose any class of its subjects. It is hence generally agreed, that unless under special circumstances, the existing Jummah should be maintained in the case of all estates held under proprietary engagements, until a revised settlement can be made in the manner proposed.

7. His Lordship in Council would have anticipated the same unanimity in regard to the advantage of leases for a term of years over the system of annual settlements, and deems it wholly unnecessary to enter on any formal discussion of the point; but it is plain that a reservation by Government of a right of re-entry at the expiration of each year, if continued for any number of years, must have nearly the same effects as a system of annual settlements. As a general scheme, his Lordship in Council feels quite persuaded that it could not fail to be attended with embarrassment and loss to Government. If long continued, it must almost certainly prove in the highest degree mischievous to the country. With these impressions, his Lordship in Council deems it almost superfluous to enquire on what grounds the Officiating Junior Member of the Central Board states that according to the custom of the country, the engagements of one year were taken to regulate the demand of the next. There is on the contrary reason to suppose, that unless otherwise specially agreed, the Jummah of each year was distinctly assessed; and tho' the demand of antecedent years might be assumed as one item in the calculation of assets, yet the very appeals and investigations hinted at by Mr. Newnham, are inconsistent with the notion of a fixed demand.

8. There is indeed reason to believe that in the best times of the Mahomedan rule, the rates according to which the land revenue was paid and collected, were specifically fixed by the Government, being liable to alteration only on it's authority, (and that rarely exercised,) and that consequently in so far as related to a given extent of land under a given description of tillage, the demand of the State and of it's Officers was in one sense at least permanent.

9. Under such a system, sedulously matured and rigidly controled, the evils incident to the re-adjustment of the Jummah assessed on the several mehals might in a considerable degree be obviated; since there was at least a fixed and recognized principle by which the amount to be demanded was settled.

10. But even under such a system, the evils of annual settlements must have been most serious, to say nothing of the objections to any plan regulating the rent of land by the crops grown upon it. It would indeed appear, that under those of the Mahomedan Rulers whose management can be proposed for imitation, the necessity of fixing the Government Jummah for long periods was recognized, and that in practice the demand did not greatly fluctuate.

11. On the other hand, the system of contract which we found established, and to which we have have generally adhered, tho' with a very beneficial change in the parties admitted to engage, is in it's nature such as to afford little or no security against the most arbitrary demands; and it must be unnecessary to enlarge on the effects of a plan which would leave the Malgoozars subject annually to the recurrence of such demands, and to the influence of the hopes and fears on which the Native Officers would thus be able to work.

12. Under a well regulated and systematic plan of assessment, by which each Malgoozar and cultivator could be assured of the amount of rent with which he was to be chargeable, a resettlement would doubtless lose much of it's terrors: but even were we

certain

certain that the facts necessary to this end will hereafter be ascertained, a considerable period must elapse before confidence can be given to the people, who must necessarily judge of the future by the past.

13. His Lordship in Council does not comprehend the allusion to Regulation VIII. 1793, which is contained in the second and third paragraphs of the Draft proposed by the Junior Member, and cannot therefore trace the inferences which it was the purpose of that Gentleman to draw.

14. In point of fact, his Lordship in Council conceives it may be safely stated, that the practice of those Native Governments of which we have had any actual knowledge, and our own practice in Bengal previously to the permanent settlement, however valuable the instructions they convey in shewing what is to be avoided, affords but little that could expediently be imitated.

15. Moreover, the Proceedings of the Government anterior to the enactment of a regular Code, and the establishment of a regular system, must, even where most worthy to be copied, be applied with considerable modifications to the existing state of things.

16. With respect to Moradabad also, which is referred to by the Junior Member, it is distinctly stated by the late Board of Commissioners, that the system of provisional engagements adopted by Mr. Lloyd and Mr. Batson, (both able and assiduous Officers), led to disappointment and embarrassment, being productive of loss to Government and injury to individuals, and that until the settlement for the extended period had been concluded by Mr. Boulderson, the increase in the Jumma was chiefly nominal.

17. In Goruckpore too, Government has had sufficient experience of the embarrassments resulting from the absence of specific engagements, and tho' the inconvenience might be considerably diminished by taking engagements as proposed, still such a system would leave unmitigated the evils of annual leases, and must be expected, unless provision be made for the early completion of the revised settlement, to lead to extensive recusance and khas management, equally injurious to Government and to the people.

18 It would indeed seem, that the plan has been suggested by the Junior Member, in the belief that the revised settlement may be completed in a comparatively short period. But on this point it appears to his Lordship in Council, that that Gentleman has formed a very imperfect estimate of the nature and extent of the work to be performed.

19. Even the calculations on which the Senior Member of the Western Board has anticipated the completion of the settlement in a period of five years, seem to proceed on too sanguine an expectation of the facilities to be derived from the preliminary enquiries of the Native Officers; such investigations will doubtless be most useful, but even of those conducted by the best and ablest of the Native functionaries, the utility will mainly depend on the closeness of the control exercised by their European Superiors: and if the latter efficiently check the statements of the former, his Lordship in Council sees much reason to doubt whether the number of Mehals to be settled in each season by the Collectors can exceed, in so large a proportion as Mr. Ross would seem to anticipate, that to which the labors of each Tehsildar are proposed to be confined. In other words, in order to verify statements involving so much detail, and to prepare a record worthy of future confidence, a very minute and detailed course of proceeding seems to be indispensible.

20. As explained in the Orders communicated to the Board on the 15th June, 1821, relative to the settlement of Talooka Perwa in Cawnpore, there can be no assurance of the state of property in any Mehal being fully developed, unless the Revenue Officer shall be enabled to conduct his enquiries on the spot, village by village, proceeding upwards, from the persons who till the ground to the Government itself, and noticing distinctly all the classes who share in the produce or rent of the land, the extent of the interest of each, and the nature of the title by which it is held. Hence, as stated in the circular

circular letter of the 14th February last, the final settlement of each village must, his Lordship in Council conceives, be concluded by the European Officer in the village and amidst the people. The object being to ascertain and record, not only the fiscal capabilities of the different Mehals, their extent and produce, the value of that produce, and the cost of production, but also all interests attaching to the land; the arrangement ought to bear the character of a Ryotwar Settlement. It is not of course intended arbitrarily to destroy the distinction between different classes of tenants, nor hastily to interfere with the existing modes of management, but as far as practicable, the Collectors should ascertain, record, and recognize the extent and nature of the land occupied, the interest enjoyed by each Ryot, with the obligation attaching to each.

It is necessary that the Acting Collector should himself proceed to each village; that he should ascertain the extent and nature of the land occupied by each Ryot; and the rights and privileges possessed or claimed by any individuals or classes belonging to the villages. After enquiring into the rates of rent and modes in which it may have been paid, the Collector should grant Pottahs to each Ryot for the land occupied by him, specifying as precisely as possible, the amount to be paid by each, and all conditions attaching to the tenure.

If payments in kind have in any case prevailed, it is of course desirable to effect a change into engagements for money: but the Collector must not attempt too sudden an alteration. He will of course be moderate in his demands, and endeavour as far as practicable to explain to the Ryots the determination of Government to secure them in their just rights, and the benefits that will result from their being industrious and punctual.

With respect to any waste land, it will be proper to define precisely the terms on which it is to be cultivated, which ought to be particularly moderate.

The Collector will of course prepare a regular Register of all Pottah granted by him, and in his Roobukareee of Settlements, will record fully for the information and orders of your Board, all the circumstances by which his proceedings may be influenced. He will naturally be attended by the Canoongoe of the Pergunnah, and the Tehsildar or other Officer to whom he may propose to entrust with the collection. By these Officers and by the Mocuddums and Putwarries, the Pottahs and Registers thereof ought to be attested. The opportunity should be taken of explaining fully the duties which the Putwary is to perform. The degree in which the agency of the Mocuddums ought to be used, and the extent of the special advantages to be allowed to those persons, must depend on local circumstances, of which the Collector will be best able to judge.

In regard to the establishment to be entertained for effecting the collections and other details, His Lordship in Council must chiefly rely on your Board and the Collector. But whatever is done in this respect, there can be no security to Government against loss, unless the accounts are regularly and early audited and adjusted.

The chief points to be aimed at are these—1st. Accurately to settle what each cultivator is to pay. 2dly.—To adjust the terms of the holdings, so that each Ryot shall have a clear interest in adhering to them. 3dly.—To take care that all sums paid are duly credited to the payer; and, 4thly—To prevent any unnecessary expence or embezzlement of the amount received.

* 12. In cases where the Malgoozar shall decline, you will proceed as follows.—The great loss experienced from Khaam collections being undoubtedly to be ascribed to the Collectors not taking the precautions which every proprietor does in the early part of the year, you will insist on the Tehsildar's going in Assar to the village, and preparing for each cultivator detailed Ryotee Pottahs, enumerating fields, their rate and extent, under the signatures of the Canoongoes and

21. The annexed Extract from the Orders issued in regard to the settlement of certain lands in Behar, the property of Government, will explain in a general manner the views of Government in regard to Khas Management.

22. The instructions issued by the Central Board to the Collector of Goruckpore on the 28th December last, relative to the course to be adopted for the intermediate management of Estates relinquished by the present Malgoozars, of which an Extract* is also annexed, accord generally with these Orders, excepting that (apparently under the necessity of the case) the settlement is left more to the Native Officers than Government would deem proper to be done at the proposed revision of existing arrangements.

23. As far as concerns the settlement, the course to be followed need not be essentially affected by the circumstance, that the management is confined not to a Government Officer, but to a hereditary Malgoozar; for his Lordship in Council sees every day more and more reason to be satisfied, that without a detailed Jummabundee being made and carefully recorded, and as far as practicable, Pottahs granted, there can be no security for the right of the Ryots under any system of management.

24. A settlement so conducted will embrace in its scope the interests of millions: Even were there no disputes to settle, the very formation of such a record as would be useful in determining questions when they shall hereafter arise, would require a long period; and if contests between the Malgoozars and Ryots, and disputes regarding boundaries, are as frequent and complicated as is represented, it is plain that the general completion of the arrangement

and Putwarry. These Pottahs you will attest, and retain copies in the shape of a Register for each village in the Sudder Office. On the Ryottee agreements being adjusted, you will endeavour to obtain, in conformity to ancient practice, the assistance of the Mocuddum in the management, by offering him Mocuddumee, and place the Collections under the Putwarry as Ameen assisted by Peons, desiring the Tehsildar to enter in his monthly Towjee by adding a column the total amount of the estimated demand on the village at the end of the Khurreef, and of the Rubbee. The Tehsildar must be required to send a counterpart of the detailed Putwarree accounts under his own and the Canoongoe's attestation, to their having satisfied themselves by the customary methods of comparison with the Ryots and occasional inspection of fields, of their truth.

13. Instead of the Putwarries being disposed to oppose the Collectors, a great prejudice to the public interest arises from the latter entirely neglecting the important services of this class of men, who in fact, in conjunction with the village Mocuddums, perform on the part of the Zemindars the whole of the duties of revenue management. By due rewards as Ameens, their instrumentality in khas management will be found to render this mode of realizing the Revenue little less difficult than contracts with Zemindars. Your attention is drawn to explaining to this class, Regulation XII. of 1817, and securing to them their just remuneration.

rangement can be accomplished only in a long period of years.

25. It must be fallacious to argue from the experience of settlements, in the most careful of which so many points were omitted, and in which even the extent of estates was in general left altogether uncertain; and altho' after the complete settlement of a few estates, the progress of the Revenue Authorities may undoubtedly be expected gradually to become more rapid, any attempt to hasten by a summary procedure an arrangement involving so much detail, must necessarily lead to error and confusion, which may indeed be concealed for a season, but will ultimately appear with increased virulence in litigation, violence, and fraud.

26. Of this Mr. Ross appears to be fully sensible; he has accordingly, in stating 5 years as the probable period required for the formation of the revised settlement, combined with that calculation the assumption that there will be employed in the work a number of European Officers considerably exceeding the complement heretofore available for Revenue duties in the Ceded Provinces, or what it would be safe to reckon upon for the future, even were vacancies from ill health less likely to occur.

27. The manner too in which Mr. Ross connects with his plan the assumption that leases would be granted for a term of 10 or 15 years, appears to indicate his belief that a longer period than 5 years will probably be found necessary for the completion of the settlement. The Commissioner of Cuttack estimates 8 years as the time required for that purpose.

28. The sentiments of the Acting Senior Member of the Central Board on the subject are not fully stated. But tho' he considers the circumstances of Goruckpore to be such as to justify a special arrangement in regard to it, and proposes that the Jummah of Government shall be summarily readjusted, he approves the general extension of the existing leases for a period of 5 years, in order to acquire the information necessary to the proposed settlement. It is thence clear that he does not consider it possible to effect the revision within so short a period as his Colleague would seem to anticipate.

29. The late Junior Member [Mr. Martin] in his Minute of the 3d August last, proposed to allow 5 years for the settlement of the Pergunnahs belonging to Ghazeepore and Juanpore, and appears to have calculated on 4 years as the period required for the final settlement of the 6 Pergunnahs belonging to Goruckpore Proper, which he considered ripe for a permanent settlement.

30. While the above considerations appear to shew that, without a large addition to the number of our European Officers, the revision of the settlement of the Ceded Provinces will require many years for its completion, His Lordship in Council observes that the temporary extension of the existing settlement need not prevent the adoption of the measures necessary for the benefit of the inferior classes of tenantry.

31. The possession by the Malgoozars of a 5 years' lease, will not apparently operate to deprive the Collectors of any authority or influence which they ought to possess.

Their

Their decisions, as they will not be passed in the urgency of making an immediate settlement, or with the view to an immediate readjustment of the Government demand, will be and appear to be more impartial; and although some arrangements may require such a modification of the contract between Government and the Malgoozar, as can be made only on the expiration of the lease, yet the temporary postponement of these, will not probably occasion any serious inconvenience.

32. The limitation of the Government demand on the Sudder Malgoozar involves no pledge, barring the interference necessary to secure the rights of inferior holders.

33. The right of Government so to interfere is undoubted, and since in admitting the present Malgoozars to engagements, there was assuredly no intention on the part of Government to convey to them any rights inconsistent with those of the under tenants, his Lordship in Council is not aware of any ground on which such an interference could justify a claim on the part of the Malgoozars to abatements in the existing jummah.—If indeed it shall be found in any case that any illegal collections were inadvertently included among the assets on which the jummah was fixed, such collections must of course be discontinued, and adequate abatements granted; and further, to meet the claims which the Sudder Malgoozars may urge on the ground of decisions passed in favor of under tenants, it may be expedient to provide, that if any Malgoozar may be unwilling to continue in the management of the Mehal which he may hold on the extended lease of five years, subject to the conditions relative to his under tenants, which the Collector and Board may impose on the revision of the settlement, he shall be released from his engagement, and an entirely new settlement shall immediately be made.

34. On the above grounds, his Lordship in Council has deemed it proper to determine, that the existing settlement shall be expressly extended for a further term: and the period of 5 years does not appear to exceed what is necessary for the satisfaction of the people and the improvement of the country, or for securing to the Revenue Authorities leisure to conduct the proposed revision without embarrassment from frequent interruption.

35. It may indeed in some cases happen, that after revision shall have been completed, the zemindars will refuse to take the extended leases tendered to them, on such terms as the Revenue Officers may deem equitable. But such instances will, his Lordship in Council trusts, rarely occur, if, as is intended, the prospective demand be fixed on a moderate scale; and the circumstance that the Malgoozars will no longer be called upon to accept the terms offered under the dread of being immediately ousted from their lands, in the event of recusance, is itself an advantage of some importance; for it will tend to secure that moderation of demand which is the leading principle of the whole arrangement, and will give at least a feeling of security which would otherwise be wanting, notwithstanding all the precautions that might be used to guard against over assessment.

36. Where instances may occur of a perverse refusal on the part of the zemindars to accept the offered extension of their leases, little difficulty will hereafter be experienced in effecting the adjustment of the jummah to be demanded on their expiration, when all the particulars of the Mehals shall have been fully developed, tho' a period of three or four years should intervene.

37. But although in regard to the general expediency of extending the existing settlement in the Ceded Provinces and in Cuttack for a further period of five years, the opinion of His Lordship in Council remains unchanged, the representations of the Central Board, to whose sentiments on a question of fact, His Lordship in Council must attach much weight, appear to shew that it would be advisable to except Goruckpore and Azim Ghur from the general scheme. Government has indeed long been disposed to consider these districts as calling for special measures, under the conviction that the past settlements were singularly defective; and anticipated, in an increase of the Revenue of that

district,

district, a fund whence to meet such partial remissions as might be necessary in other quarters.

38. The facts and observations now stated by the Board, appear to shew that the defects of past settlements of Goruckpore are still more serious than Government had apprehended, and that the evils to be remedied are proportionately grave.

39. By directing special attention to this district, His Lordship in Council trusts that it may be found practicable so to strengthen the revenue administration of it, as to secure the completion of the settlement at a comparatively early period, and at the same time to prevent the disorders which would otherwise probably result from an extensive recourse to khas collection. The number of instances indeed in which the zemindars will refuse to hold on from year to year at the present Jumma, will probably be comparatively few, if they see that the European Officers of Government are prepared really to exercise an active and efficient system of Ryotwar management, and that they cannot therefore hope, as appears sometimes to have been the case, to render their alleged recusance and the consequent khas management, a mere pretext for sharing the embezzled rent among themselves and the Native Officers.

40. In itself, a system of Ryotwar settlement and collection would not appear to involve any serious difficulty; on the contrary, (due advertence being had to the different classes and their different privileges), it would seem, when well administered, to be the system of all others best calculated to secure the prosperity and comfort of the great body of the people. But the reservation above stated implies, that each officer should have under his management only a limited number of mehals; for the system requires great minuteness of supervision over its detailed arrangements, and if these be too extensive to be punctually attended to, the consequence must necessarily be confusion, embarrassment, and loss. Hence the objections to the plan as a general arrangement, unless the number of European Officers, or at least of Officers raised above temptation by good principles, and the liberality of Government strengthening those principles, be greatly increased.

41. In regard to the success of the arrangements adopted at Madras, different authorities would appear to have stated very opposite opinions. On the whole, his Lordship in Council would conclude, that tho' great advantages have resulted from the settlements being made Ryotwar, i. e. with a distinct reference to the tenure of each Ryot, where such a settlement has been carefully made, and where the assessment has been moderate, yet that as a system of general management, a preference is due to the plan of village leases, independently of considerations of private rights by which the exercise of a discretionary power must be restricted.

42. Partially a system of Ryotwar management would appear to have had entire success under the Deputy Collector of Khoordah, and it may doubtless again be beneficially tried in Goruckpore under the Control of the Central Board, where it may be rendered necessary by the conduct of the Sudder Malgoozars.

43. His Lordship in Council is accordingly pleased to determine, that the existing settlement of Goruckpore and Azimghur shall not be generally extended: but that the zemindars of those districts shall be allowed to hold on their lands from year to year at the present Jumma, until a revised settlement can be made, and shall be held liable for that Jumma yearly, unless they shall have declined to enter into the provisional engagements directed by the Board.

44. In addition to the Collectors of Jounpore, Ghazeepore, and Goruckpore, his Lordship in Council is pleased to resolve, that two duly qualified Officers be appointed Deputy Collectors, with an allowance each of 1,000 Rupees; the one to take charge of such portion of the district of Azimghur, and the other of such portion of Goruckpore, as the Board may suggest. Arrangements will also be

made

made for affording to Mr. Barlow the aid of an Assistant. The Board will indeed consider the whole of the Officers under their authority, to be available for the work, in so far as the good of the public service will allow, and Government will of course be happy to receive any further suggestions which the Board may see reason to submit, with the view of effecting the early settlement of Goruckpore and Azimghur.

45. With reference also to the moderate extent and the peculiar circumstances of Pergunnah Puttaspore and it's dependencies, it appears to be expedient to exempt that tract of country from the operation of the general rule.

46. Even should circumstances prevent the Collector of Hidgellee from undertaking the settlement, it will doubtless be in the power of Government to make some special arrangement for the purpose in the ensuing year.

47. In Cuttack and in the districts of the Provinces westward of Benares, the several Collectors and other Officers who may be appointed to the duty, will of course first commence on the resettlement of the Mehals now held khas or let in farm. They will subsequently proceed with the other Estates, Pergunnah by Pergunnah, as directed by the Board. The Mehals first mentioned being situated in various parts of the country, it will be proper that the leases granted should be of various terms, that they may not hereafter expire simultaneously. In some cases it will probably be necessary to conclude engagements, without having an opportunity of entering on the minute investigations to be required in future revisions of the settlement. In these cases the leases should not extend beyond 5 years, unless under special circumstances.

48. With respect to the mode of selecting Mehals for settlement, his Lordship in Council must necessarily rely chiefly on the Boards and the local Officers.

49. The Senior Member of the Western Board appears justly to have felt, that in order to render the statements prepared by the Tehsildars really useful, those Officers must have ample time to ascertain, not only the general extent and capability of the several Estates, but also the quantity and quality of land cultivated by each Ryot, with the nature and conditions of the tenure, and that the mode in which the facts are ascertained must be distinctly specified, and that without this, the information given by them, like the Douls and Statements furnished at preceding settlements, would be far too general and of too doubtful a character to answer the objects of Government. He has thence been led to propose that under each Tehsildar a small number of estates should be settled in each season; so that all may be employed and the settlement completed without unnecessary delay, and without the expense of a separate Establishment of Officers.

50. To this plan however there occurs the obvious objection, that the Mehals so settled in each year must be scattered over the districts: so that both the immediate revision by the Collectors will be rendered more troublesome, and the future operations on the expiration of the leases may be more seriously embarrassed.

51. It may be presumed too, that all the Tehsildars are not equally competent to the important duty of conducting the preliminary investigations required, tho' where they have been long stationed, their local knowledge must be very valuable.

52. His Lordship in Council is therefore disposed to think, that the settlement in each year should be confined to certain portions of each district, so as that all the Mehals settled under the control of each Collector or other European Officer, may be within a convenient distance of each other.

53. But, as above observed, this is a point of which Government must leave the determination to the Boards.

54. Both Tehsildars and Canoongoes indeed may doubtless be very usefully employed in collecting information, perparatory to the formal revision of the settlement, especially if the Canoongoe and Putwarry Regulations can be duly inforced.

55. Having settled the general mode in which the executive Officers are to enter on the settlement, the more important question recurs of the nature of the arrangements to be made by them.

56. However disposed his Lordship in Council may still be to recognize the expediency of a perpetual settlement, in cases where the particulars for the ground of it shall have been duly established, the recent Orders of the Hon'ble Court above adverted to, must preclude this Government from holding out to the people any pledge as to the adoption of that measure.

57. It being indeed at all times the desire of the Governor General in Council, (as recently explained to the Hon'ble Court,) to postpone the arrangement until it can be adopted with a full knowledge of the extent and value of the lands, and the rights and circumstances of the people, and with a careful forecast of the probable effects of a perpetual limitation of the Government rental on their interests and habits, the period of it's adoption must necessarily have been so remote as to dissuade his Lordship in Council from any immediate declaration of his intentions.

58. On this point it is sufficient to quote the words of the dispatch addressed to the Hon'ble Court on the 28th December last.

" Persuaded as we are of the advantage to be derived from extending the terms of the " leases, we are by no means anxious to urge your Hon'ble Court to a hasty declaration of " a permanent settlement.

" The more we consider the subject in its various relations, the more we feel satisfied " of the necessity of much careful research, and of long and serious reflection, before " such a measure, irrevocable in its nature, shall be adopted.

" Whatever questions may have been agitated in regard to the property of the soil, " it has never been disputed that on this side of India at least, the Government was " entitled by usage coexistent with the origin of all private property, to the chief share " of the net rent of the Country.

" The immediate effect of a permanent settlement must thus be to create, thro' the " limitation of the Government demand, a new property before unknown or comparatively " of insignificant amount, viz. a considerable surplus profit or rent from the land after de- " fraying the charges of cultivation, the profits of stock, and the Government revenue. " The distribution of this fund, which in a moderate period will probably equal the pre- " sent revenue of Government, may have a very important influence on the whole frame " of Society, and the relations of its different members.

" Were land held here by tenures analogous to those generally prevalent in our own " country, we should have little hesitation in recognizing the expediency of leaving to " the proprietors the full benefit of future improvement, tho' even in this case it might " become a question how far some limit should be put to the sub-division of pro- " perty, or to that of the advantages derived from the limitation of the Government " demand.

" But the question is rendered much more complex by the entanglement of the various " rights attaching to the land. The gradual rise of the general body of land owners " from the depression necessarily prevalent in a country where the Government demand " has absorbed nearly the entire net rental of the soil, is an effect calculated we think " to produce almost certain and unmixed good. —The result however may be very dif- " ferent if particular parties or persons are raised in every Mehal above their present " level, as compared with their village associates. All may with advantage ascend

" together

" together in the general scale of society, but the immediate rise of one above his " fellows would be felt, and would actually operate as a degradation of the rest.

" On the other hand, if no special advantages are given to any one, and if the net " rent be distributed among all who own and occupy land, many of the objects, with " a view to which the permanent settlement of the revenue is most desirable, may be " lost,—the instruments of good Government may be wanting,—the net produce of the " land may be frittered away among a multitude of needy cultivators, and the relin- " quishment by Government of it's right to an increased revenue may serve only the " hurtful purpose of enabling the occupants of the soil to waste an useless superfluity " of labor in it's tillage.

" Our sentiments at present lean in favor of a scheme, which avoiding any sudden " change in the relations of the different persons composing the village communities, " would bring them into direct contact with the Officers of Government, and gradually " tend to raise from among them a class capable of leading the general body, and of " aiding Government in the Civil Administration of the Country.

" But before coming to any specific determination, we must of course desire to have " before us a very distinct view of the state of things as they actually exist.—At pre- " sent therefore we shall content ourselves with soliciting the attention of your Hon'ble " Court to the matter generally, satisfied, (if we are not misled by our anxiety on a " highly interesting subject,) that in the whole circle of political science, there is " scarcely any question more important in it's relation to private interests and to the " public weal."

59. With these sentiments, his Lordship in Council would have thought it necessary to have had before him the settlement of various individual estates in full detail, before passing any final orders in regard to the permanency of any proposed arrangement; and the Hon'ble Court having now pronounced a solemn injunction against the adoption of any measures calculated to pledge them to a permanent assessment, it remains only for this Government to consider the course to be followed under a system of temporary leases.

60. The general principles by which his Lordship in Council proposes to be guided, in so far as they have yet been settled, may be briefly stated as follows.

61. To unite with the revision of the Government Jumma and the investigation of the facts by the determination of which it's amount must be regulated, a full enquiry into, and a careful settlement of, the rights and interests of all classes connected with the land.

62. To provide by distinct rules for the maintenance of the rights and properties of all such classes, until legally transferred, renounced, or defeated.

63. To fix as precisely as possible the manner and proportions in which the net rent or profit arising out of the limitation of the Government demand, is to be distributed among the different parties possessing interests in the soil.

64. To vest the Revenue Officers with such Judicial functions as may appear necessary, to enable them to execute the duties above sketched.

65. To continue the existing assessment in ordinary cases, until a revised settlement can be made as above proposed, and on such revision, to alter the Jumma only in cases wherein a clear ground may be shewn for demanding an increase, or allowing an abatement.

66. Altho' the Hon'ble Court has objected to the general extension of the existing settlement beyond the term of five years, His Lordship in Council still confidently anticipates their sanction to the measure of granting longer leases, after a careful revision of the settlement in the mode above explained, persuaded that such a measure

will

will be highly conducive to the comfort of the people, and to the prosperity of the Country, and that, instead of impeding, it will greatly facilitate the full investigation which they have directed.

67. The policy indeed must be obvious, of granting leases for such a term of years, as that the settlements first made shall continue in force, until the re-settlement of all the provinces can be completed; for otherwise, the work must be interrupted, or the leases must be prolonged in such a manner, as that all the advantages of the length of term will be lost, and none of the benefits secured that might be expected from a re-settlement.

68. With respect to the period for which leases are to be granted, the determination of the question must be regulated by a consideration of local circumstances. His Lordship in Council is disposed to agree with the Senior Member of the Western Board in thinking, that in some cases it may be advisable to grant leases of 20 or even 25 years. Such was the recorded opinion of Sir E. Coldbrooke and Mr. Trant, and such is understood to be the general sentiment of the most experienced and intelligent Officers. The immediate advantage indeed will probably be most apparent where the Sudder Malgoozars are themselves cultivators. But even where the management is vested in intermediate classes, every experience shews how extensively the arrangements formed with these by the Government Officers, influence their procedure towards the subordinate tenantry; and it will be of course one main object of the Revenue Officers in forming the revised settlements, to secure for all classes a share in the benefit derivable from the limitation of the Government demand.

69. As far as the question depends on the probable period to be occupied in the settlement, it is yet too soon to come to any final decision.

70. After the experience of a certain number of settlements conducted in the manner proposed, we shall be better able to estimate the probable time that will be required to effect a general revision of existing arrangements throughout the Country. At first it will be better to exceed, rather than to fall short of the required period, in granting leases; even tho' there should be no other circumstances to suggest the expediency of making the settlement for a long term of years.

71. Generally therefore, his Lordship in Council is disposed to think, that it will be proper that the new leases should be for periods of not less than 10 or 12 years,—it being of course open to Government to admit proprietors to the benefit of a still longer term, where special circumstances may suggest that course.

72. With respect to the amount of Jumma to be assessed, his Lordship in Council doubts, whether any universal rule can yet safely be prescribed, beyond the general injunction to observe great moderation, and not to allow the discoveries to which a minute enquiry may lead, to induce a hasty and largely enhanced demand beyond the scale of past collections.

73. Altho' interdicting the adoption of any measure calculated to raise or renew the expectation that a perpetual settlement is immediately contemplated, the Hon'ble Court do not in any degree appear to require, that the exaction of an increased rent should necessarily follow from the reservation of the power to make such a demand. On the contrary, the Hon'ble Court have constantly urged the propriety of moderation in assessment, and of a careful attention to the circumstances of the individual classes affected by our revenue operations. Even where the means of raising the revenue are most abundant, where the strict right of Government to demand an increase is undoubted, and where the ultimate enforcement of such a demand may be of clear expediency, they have urged the necessity of avoiding any sudden enhancement. The existing appropriation by individuals or classes of the net rent of the country may be abusive and useless, but it may not be the less inconsistent with humanity and policy, for the Government to destroy, by a sudden resumption of it's rights, institutions and habits which have grown out of the relinquishment of them. The application of this principle

principle has come more directly into discussion in considering the circumstances of Khoordah, which, from being assessed with a light quit rent, and held by one who was rather a tributary prince than a subject landholder, was subjected, on the rebellion of the Raja, to the rules ordinarily applicable to Zemindars.

74. A large share of the net rent of the Country had been appropriated by the Raja to the support of a large body of rude militia, whose leading men held jageers in lieu of pay, and all of whom were possessed of Service lands, subject to a light assessment. When the Raja was divested of the management of his estate, and became a Stipendiary on the British Government, the attempt to assess the lands by ordinary rules, and to draw into the Government Treasury the net rent which had previously gone to support his numerous retainers, operated of course to destroy the existing institutions, and to deprive of their ordinary means of subsistence, a large body of men for whose support no other adequate provision could immediately be made. Hence, undoubtedly much misery was produced, and, as a necessary consequence, much discontent was excited. It mattered little that the parties generally appeared to possess no rights beyond what the arbitrary will of the Raja had allowed them; that their existence as a body under the British Government was worse than useless, and that in ceasing to use their services, it was apparently equitable to discontinue the advantages which they had held, by no fixed right, in consideration of their rendering such service. The mischief remained the same, tho' there might be no legal injury, and in this as in other cases where similar resumptions have been made, whether by the Officers of Government or by the Zemindars, abundant evidence was given, how importantly and widely the tranquillity and good order of the country may be affected by revenue operations.

75. The example of Koordah is further important as shewing that the evil consisted chiefly, not in the change itself, but in the rapidity with which it was introduced; a light assessment having long prevailed, the sudden demand of a full revenue operated to reduce to penury, and to drive to acts of violence, a numerous body of men who, under a more gradual course of measures, would be converted into industrious and peaceful cultivators.

76. By a judicious system of moderate assessment, by the grant of certain personal advantages to the leading men, combined with measures for bringing all to a sense of the security and advantage of an immediate connection with the Government Officers, wherever the interference can be exercised without shocking the sentiments of the people, an extensive change is gradually accomplishing, with great benefit to the community, and with every prospect of an ultimate revenue to Government, exceeding the utmost limit of the past demand.

77. The same principles should always be borne in mind, wherever it may be proposed to make extensive resumptions of land held free of assessment, or to raise the Revenue, on the discovery of extensive assets not previously brought to account, and the attention of the Central Board and of the Officers entrusted with the management of Goruckpore, must therefore be particularly directed to the subject.

78. Where the person enjoying the rent is a single Malgoozar or Lakherajdar, who has levied from the cultivators a full assessment, the case will be sufficiently provided for, by granting in the mode heretofore in use, such a distinct allowance or abatement as the circumstances of the party may require. To the great body of the people it will signify little, whether the rent is collected by Government or by an individual, unless that individual has so employed his income as to contribute to their comforts or advantage, or can be useful as a subordinate instrument in the Civil Government of the Country.

79. But even in such cases, independently of the object of maintaining the higher classes of the Native Community, it is the desire of Government that much consideration should be shown for persons who have long enjoyed rent free lands, whether in our old or in our more recently acquired provinces. Tho' the tenures may be invalid and abusive,

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it is not wise or humane to urge the Government rights to a length entailing the distress and ruin of individuals.

80. Where the net rent has been enjoyed by a great body of cultivating Zemindars, or others, in the shape of a light assessment, the expediency of a mild and considerate course in asserting the dues of Government is still more urgent, and at the same time the determination of the precise measures to be taken is more difficult, as the interests concerned are likely to be more complex.

81. It is in entire accordance with the views and wishes of the Hon'ble Court, that the Governor General in Council resolves to fix moderation of demand as the leading principle of the ensuing Settlement. An adherence to this principle, and the grant of long leases will, his Lordship in Council would hope, powerfully operate to counteract any feelings of dissatisfaction that may arise out of the postponement of the proposed permanent Settlement, and from the great body of the agricultural community it does not appear to be expected that any such feeling will arise, or complaints be urged.

82. It is indeed one advantage of the system of temporary Settlements, that Government can under such a system readily allow those abatments which the circumstances of the people may require, but which, under the opposite scheme of a fixed jumma, would probably be barred by the exigencies of the public service.

83. If however complaints shall in any case be urged, they must be met by a distinct and candid declaration that the Supreme Authorities in England have reserved the decision of the question to themselves, and that that decision can only be expected when the circumstances of the several Mehals, and the persons owning and occupying them, shall be developed in the manner contemplated at the revised Settlement.

84. The minute information to be then acquired and recorded will, His Lordship in Council hopes, enable the Revenue Officers precisely to explain and determine the principle on which the rates of rent are in each case fixed. Hitherto, generally speaking, the demand of Government seems to have been regulated by no clear or determinate rule. The facts being imperfectly ascertained, the Settlement with the Malgoozars has been rather a composition for undefined demands, than an accurate adjustment of rights, or a well understood contract.

85 Indeed the fundamental question, whether there was to be recognized any limit to the Government demand beyond what it may impose upon itself, or what would apply to all taxation, has not been met with sufficient distinctness.

86. The general notion has certainly been, that the rents payable by the Cultivators are regulated by fixed rates, determined by local custom, and that the Government Juma, whether levied directly from the Ryots or thro' intermediate Malgoozars, is to be adjusted by the same principle. But the distinction between rates binding the intermediate agents, after settlement by the supreme power, and obligations attaching to the Government itself, has not been sufficiently maintained, and, as far as concerns this part of India, the data would seem to be wanting for any conclusive decision on the above question.

87. It appears indeed that the ancient Hindoo laws assigned to the Sovereign a certain and moderate share of the produce. But, if we may judge of the practice of ancient times, by that of more modern Hindoo Principalities, it may apparently be assumed that the actual sums levied from the cultivators, were by no means always limited by the nominal rates. In this part of India moreover, the rights of the people in their relation to the British Government, cannot be determined with reference to the rules of the Hindoo Code. The arrangements of the Emperor Akber would seem to have been founded on the principle of a division of the crop between the Government and the cultivators, in certain fixed proportions; the ordinary rule being apparently to fix the Juma at ⅓d the average produce. But, besides that the rule would appear to have been arbitrarily imposed

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by the Monarch, its application to various, and the most valuable articles of husbandry does not appear to be distinctly ascertained.

88. So also in the Mogul system, as described by Mr. Grant,* who states the ordinary money rates to have been fixed by an average valuation of ¼th the produce, various exceptions are specified, and the rates where fixed, are spoken of as fixed by authority.

89. The different Sunnuds and Perwannahs quoted in the discussions which preceded the perpetual settlement in Bengal, and those produced by the Talookdars and Istumrardars of the Western Provinces, would appear to enjoin generally a consideration for the Ryots, but contain nothing to support the notion, that there was any recognized rule for determining the relative extent of their interests and those of Government. Moreover, the system established by Akber and succeeding Mogul Monarchs, had apparently long ceased to regulate the proceedings of those Rulers to whom the British Government succeeded, and by whom, (excepting perhaps the feeling that it was impolitic and unjust to expel by exaction the hereditary cultivators, and a vague deference to ancient usage), no principle would probably have been admitted as of general application.

90. In various quarters indeed, various rules are stated as fixing the mode in which the Crop was divided between the Sircar and the Ryot, where the system of Butaee or Kunkoot prevailed.

In Bengal, a division of the Crop seems to have been confined to the Khomar lands. In these the ordinary rule was ¼ and ½. The Behar renters in the absence of agreements were authorized to take 22½ Seers, leaving 17½ to the Ryots.

Mr. Grant states the ordinary rule of division to have been, in lands not irrigated ⅓ and ⅔; in irrigated lands ½d to Government, and ⅞ds to the Ryot.

For Opium, Sugarcane and other valuable articles, from ¼ to ⅓.

In Delhy the avowed principle has been to take as the Government due ⅓ the Grain produce. Cl. 14, Sec. 53, Reg. 27, 1803, authorizes for lands in full cultivation, a demand of ⅓ths by the Government Officer.

In some of the Madras Provinces, the rules stated by Mr. Grant appear to have prevailed, the Ryot's advantages being however curtailed by various exactions. In others, the Ryot's share in lands not requiring irrigation seems to have varied from 40 to 60 in a hundred.

The Ryotwar Survey rents would seem to have been fixed at the highest rate that each field could bear.

From the Reports of the Collectors in the Western Provinces recorded in the proceedings of the 16th September 1820, it appeared that the Sircarees share varied from ⅓ to ⅞.

In Benares the rates varied from ⅓ to 2-16ths, 3 8ths and ⅞ds.

91. But besides that these rules admit only of partial application, there is no sufficient proof of their being binding on the ruling power. Moreover, the extent of the share assigned to Government is generally such, as would absorb all the net rental of the Country.

92. It exceeds therefore what it would appear to be expedient to demand; and consequently, supposing the fact to be established that the rates specified were recognized as constituting the utmost limit of the Government Jumma, they would not afford any practical rule for determining the amount to be actually assessed; since as far as concerns the arrangements of our Government, a rule which allows a latitude beyond what expediency and propriety prescribe, must of course be wholly inoperative.

93. On the whole, indeed, His Lordship in Council is disposed to conclude, that although the Native Governments to whom we succeeded, allowed considerable weight to ancient custom, even in adjusting their pecuniary demands, and tho' in later days especially, they were too weak to enforce all that they might regard as their just dues,—yet that, (subject to the general obligation of consulting the case of the Ryots), the right of the ruling power to fix the rate of it's demand was never questioned. That in fact, whatever fixed rates existed, had reference to an assessment made by the supreme authority or it's representative, which that authority might, if necessary, revise without the imputation of injustice, but which, until revised by order of the supreme authority, was binding on all subordinate revenue managers.

94. Although however such appears to the Governor General in Council to be the just view of the case, theoretically considered, it is not less the wish of His Lordship in Council, that in fixing the Government Jumma, a careful advertence should be had to the rules and rates practically in force within the several local divisions.

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* Survey of Northern Sircars.

95. All sudden alterations are of course to be avoided, without reference to the question of right. But further, wherever fixed rates have long prevailed, the same principles as have regulated the determination of Government in regard to claims founded on prescription and long possession in other cases, would induce His Lordship in Council to recognize usage as constituting a sufficient title of right,—provided of course the possession be bonâ fide not maintained through fraud or concealment.

96. The facts consequently relative to each Mehal must be diligently sought in accounts and other written documents, as well as thro' oral testimony,—advertence being at the same time had to any ordinances or declarations of the supreme power, and the rules and practices of subordinate authorities. The enquiry must embrace all varieties of land occupied by various tenants, the general rates, if any, established in the Pergunnah being contrasted with those prevailing in each Mouza or local division, and the origin and force of both being carefully noted.

97. When there may be no rule or custom to limit the Government demand, or where the law and custom of the Country may justify a demand, such as, if enforced, would leave the tenure of the cultivator without value, the question will of course arise, what proportion of the crop or what amount of rent it is proper to demand, with a view to the comfort of the people and the prosperity of the Country.

98. This would be a question to be determined only after minute enquiry into the circumstances of individual Mehals: for the numbers, castes, characters, habits, situations and institutions of the people must be carefully considered, as well as the nature and productiveness of the land, and the facilities of disposing of its produce.

99. Generally, it is the desire and hope of Government that the great body of the agricultural community may be raised to a state of ease and affluence above what they now enjoy, and that if the possessions of individuals cannot be made more extensive, they may at least be made more secure and valuable.

100. But different classes may naturally require very different degrees of consideration, and even the bare calculation of profit and loss will vary greatly from other causes than the mere nature of the soil.

101. In the case of Government, especial caution is necessary to guard against an excessive demand; for there must always be great danger, lest, while we imagine that we take only a share of the net rent, we in fact encroach on the fair wages of labor and profits of stock; or even compel the cultivators to sacrifice the means of maintaining the actual cultivation, in order to discharge the Government Juma.

102. Independently therefore of any special reasons that may exist for particular moderation, and of cases wherein special agreements may be taken with a view to the construction of useful works or other similar improvements, it is essential that in all cases the agriculturist should enjoy a liberal return for his labor and capital; and that all authorities should bear in mind, that the evil of an excessive demand through which the growing prosperity of the Country may be checked, is far more serious and extensive than that of a temporary sacrifice of the full dues of Government.

103. With the views already stated, His Lordship in Council anticipates the eventual expediency of granting special advantages to certain individuals and classes, beyond those which they can of right demand.

104. But the first object is to maintain the different classes in their present relative situations, and to avoid any measures that may induce an alteration in the condition of individuals, or the dissolution of existing institutions, without a clear perception of advantage in the change.

105. As concerns the great body of the resident Ryots, if those be recognized, (as by the custom of the Country they would appear entitled,) to possess a permanent right

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of occupancy, it would seem to be indispensibly necessary to the security of their rights, that the superior Malgoozars should be restricted to the rates of rent ascertained and determined at the settlement.

106. A right of occupancy, subject to an indefinite demand at the will of an individual, must plainly be nugatory ; the very existence of such a right therefore on the part of the Ryots (where established to exist) must be taken to imply some rule of limitation on the part of the Sudder Malgoozar; and whatever obscurity may have involved questions touching the rights of the state under Governments constituted as those to which we succeeded, it seems never to have been doubted that the Supreme Authority possessed and frequently exercised the power of determining the rates of rent to be levied by the Malgoozars from the resident cultivators.

107. In this case however, as when determining the demand of Government, His Lordship in Council must desire that long usage be fully adverted to. By it the claims of all classes, the Zemindars as well as the Ryots, must be generally determined, any deviation being to be justified by special circumstances. When however the Government may be about to resign in favor of the Malgoozars any part of what it might itself demand, either by granting leases on easy terms, or in perpetuity, or for a long term, the opportunity may of course be taken of making such stipulations in favor of the inferior tenantry as may appear proper. Hence even should cases be found in which the custom of the country may appear to leave the Ryots least protected from excessive demands, Government may equitably interfere to secure them from it.

108. Where the Ryots may be merely contract cultivators, holding from year to year, without any permanent obligation or tie, His Lordship in Council would not be disposed to introduce any change; for the system which attaches to the land various permanent interests independent of any contract between the parties, tho' it cannot without cruel injustice be destroyed, is not one desirable to establish.

109. But where the Ryots possess a permanent right of occupancy, the examples of the few districts wherein rates were fixed by the Revenue Officers at the permanent Settlement, would appear to show that such a scheme, while it is essential for the security of the Ryots, is also advantageous for the Zemindars.

110. From the earliest period of the British administration, the propriety and necessity of taking measures to settle the rates according to which the rent demandable from the resident Ryots should be adjusted, would appear to have been fully recognized; and those even who thought that the assessment should be left to the Zemindars, concurred in requiring that a distinct and permanent Settlement should be made with the cultivators.

The system adopted for the settlement and collection of the Government demand, under short leases, and rapidly adjusted contracts, was unfortunately such as to render the realization of the Government Revenue, the chief object of the labours of the Government and it's Officers; and in consequence, comparatively little progress was made, up to the time when the administration of the Marquis Cornwallis commenced, in ascertaining or recording the state of things in the Mofussil, and the rights and interests of the great body of the agricultural community.

112. Lord Cornwallis acted on the principle that, to fix the Government demand was the first step towards the proper settlement of the rights of the people;—and further was persuaded that for the security of the public Revenue, a permanent, nay a perpetual settlement of the public Juma, was urgently required.

113. To the completion of this work consequently, the attention of that revered person was mainly directed; and the strong conviction with which he was impressed of it's necessity and importance, rendering him apparently impatient of details by which it's completion might be retarded, he seems to have relied on the rules for the issue of Pottahs

tahs and the appointment of Putwarees, together with the operation of the Courts of Justice, as affording sufficient security to the inferior tenantry.

114. The failure of those means, as applied under subsequent administrations, affords no ground for questioning, that the security of inferior rights and tenures was in the contemplation of the authors of the permanent Settlement.

115. Tho' leaving the task of assessing their Estates chiefly to the Zemindars, who were required to issue Pottahs, subject to the direction of the Collectors as to the form, and of the Courts of Justice as to the terms, the intention of the Government appears clearly to have been, that the legal rates existing at the time of the Settlement should be maintained.

116. The rules which prohibit the imposition of new Abooab or cesses, which prescribe the consolidation of all existing demands; which direct the issue of Pottahs, with the amount or rate of rent specifically adjusted; and which provide for the renewal of Pottahs at determinate rates, when cancelled under the rules enacted against collusive or improvident agreements; all appear conclusively to evince the design of the Legislature to protect the Ryots against any arbitrary enhancement of rents. The views of Lord Cornwallis are indeed specifically pronounced in his Minute of the 3d February, 1790, wherein he distinctly declares that, rents were only to be raised by reclaiming waste, or inducing the Ryots to cultivate the more valuable articles of produce: and the preambles of Regulations XIX. and XLIV. 1793, by declaring the original right of Government to a certain proportion of the produce of every beegah of land, and designating the profits of the Malgoozars as the difference between the value of such proportion of the produce and the sum payable to the public, appear to be founded on the principle that the Ryots' payments were to be regarded not as the mere rent of land due to an absolute proprietor, but as an assessment payable to intermediate managers, possessing a hereditary and transferable property in the incidents of their management.

54 to 60, Reg. VIII. 1793.

IV. 1794.

117. In the Benares Code, the rule was laid down distinctly that all Abooab or charges introduced subsequently to the year 1187, should be abolished, and the demand on the Ryots for the land then cultivated by them was fixed by the rates of that year; the parties being allowed to make their own bargain for waste lands.

Sec. 3, Reg. II. } 1795,
„ 4 & 10, „ XLI. }

118. The provisions of Regulation V. 1812, were in no degree designed, nor, when duly considered, can they be interpreted as designed to abridge the privileges of the Ryots, or to abrogate their right to demand new Pottahs at determinate rates, when their existing engagements may expire or may be cancelled.

119. In Benares it is stated that the rule above quoted has operated to secure in some degree at least the rights of the Ryots. But in Bengal and Behar the provisions in question seem to have been little effectual.

120. In truth, they are, certainly, somewhat wanting in that clearness which so important a matter demanded, and it cannot be concealed that the great author of the permanent Settlement, resting too much on the notion that the established rent was as much as the Ryots generally could pay, or as the Zemindar could reasonably wish to demand, did not estimate, with sufficient distinctness, the degree in which the possession by the Ryot of a right of occupancy at determinate rates, must limit the proprietary interest of the Zemindar; nor provide with sufficient precision for such a limitation.

121. Further, too much reliance was undoubtedly placed on the effect of general laws, which no specific measures were adopted to enforce, and in the instrumentality of the Courts of Justice, which could scarcely be expected to afford protection to the parties chiefly exposed to danger, even if they had been better furnished with information as to the principles by which their decisions were to be regulated, while the cognizance of suits individually for a trifling sum, but involving the most important principles, rested for the most part with the inferior tribunals.

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122. As far, therefore, as concerns the Ryots, the perpetual Settlement of the Lower Provinces must, His Lordship in Council apprehends, be held to have essentially failed to produce the contemplated benefits, with whatever advantages it may have otherwise been attended.

123. As to the expediency of maintaining the tenures of the Ryots, or of allowing them to fall into the condition of tenants at will, the Governor General in Council cannot view it as a question debateable. Their rights His Lordship in Council considers it the bounden duty of Government to maintain, and tho' the policy of putting a perpetual limit to the rents, payable by the cultivator, may be mooted, when, in the progress of society, the surplus produce of his lands may so greatly vary, yet such a consideration would not afford any reason for questioning the expediency of giving permanency to rates for a considerable period of time.

124. The views entertained by the Authorities in England, are sufficiently explained by the instructions which they have repeatedly communicated both to this Government and to the Government of Fort St. George; and reserving for future consideration the question of the distribution of the fund arising out of the limitation of the Government demand, the importance of which will mainly depend on the permanency of the Settlement, His Lordship in Council must of course desire to give full effect to the views and wishes of the Honorable Court, in regard to the measures to be taken for the protection of the Ryots at all future Settlements.

125. The example of Bengal has shown, that further securities than those provided in the existing Code are indispensible; and His Lordship in Council is strongly inclined to the opinion, that no real security can be given to the Ryots, unless we distinctly act upon the principle of minutely ascertaining and recording the rents payable by individual Ryots, of granting Pottahs, or, at least, registering the Ryots' holdings, and of maintaining the rates established at the Settlement, during the term of such Settlement, as an essential part of the Assessment. The adoption of this course will apparently be entirely consistent with every thing we know of fixed principle in the system of preceding Governments.

126. In directing and sanctioning Ryotwar Settlements under the Government of Fort St. George, the Honorable Court would appear, as already intimated, to have constantly maintained this principle; and though in these Provinces our long recognition of the Zemindars as hereditary proprietors of all interests attaching to their Zemindarees, and not inconsistent with the rights of others, must oppose a serious objection to any plan of general Ryotwar *Management*, which is, besides, in the judgment of the Governor General in Council, not otherwise expedient; yet the right of Government to interfere to fix and define, by means of the Revenue Officers, the relative rights of Zemindars and Ryots, and thus to make a Ryotwar *Settlement*, howsoever the Mehal may be subsequently managed, appears to his Lordship in Council to be incontestible.

127. It might of course greatly simplify the arrangement, if, as has been proposed, the Assessment were fixed at a certain specific share of the estimated produce. His Lordship in Council however apprehends that no such rule could be generally applied. In an early stage of society, or in limited tracts where the soil and other circumstances may be found to be nearly uniform, a certain share of the produce may perhaps be demanded as an equivalent for the use of lands of which the productive power will not materially vary: But in more advanced stages, and in extensive Provinces embracing many varieties of soil and situation, there must necessarily be much land cultivated, of which the whole crop does little more than repay the labor of the husbandman, and much that affords a large surplus, after meeting the wages of labor and the charge for capital employed in its tillage. Nothing consequently could be less equitable scheme than to fix the Government tax by one universal rate of partition of the gross produce.

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128. Of various Mehals, (however various their circumstances), we may of course strike the average and assume that one Estate with another, the net rent amounts to one-third or one-fourth of the produce. We may thus establish a general rate or rates, according to which the amount to be required from an Officer or Malgoozar charged with the collections of an extensive Pergunnah, shall be regulated and their accounts checked. But such rates cannot generally be applied to individual villages, still less to individual fields; further than as one means of determining their aggregate produce. It seems therefore essentially necessary to enter on the task of fixing, in detail, the rates of rent and modes of payment current in each Mouzah and applicable to each field, and any thing short of this must be regarded as a very imperfect Settlement.

129. When the rates of rent payable by the cultivators are settled, it will remain to determine the nature and extent of the advantages to be assigned to the intermediate managers, or others; and the manner and proportion in which the net rent and profit arising out of the limitation of the Government demand is to be distributed.

130. If any limits be put to the subdivision of Mehals, (considered as items of the public Revenue, or trusts vested in the Malgoozars), it will of course require mature consideration to determine, whether the same or any other limit shall be imposed to the subdivision of the properties more immediately attaching to the soil: a question equally important and difficult.

131. The various circumstances of different Mehals will doubtless require a considerable variety of scheme in regulating these important points, and, before passing any final orders on the subject, His Lordship in Council must desire to have before him several individual cases, in all their detail, with a full explanation of the views and sentiments entertained by the Board and by the local Officers. So also, His Lordship in Council would wish to decide on any questions relative to miscellaneous cesses and Sewace collections, with reference to individual cases.

132. This principle His Lordship in Council conceives it right to observe equally in Cuttack; though tenures appear to be there less complicated than in the Western Provinces, and much valuable information relative to them has now been placed on the records of Government.

133. Of such information no part is more valuable or important than that contained in the Memoir prepared by the Secretary to the Commissioner. The Governor General in Council has consequently perused that paper with the highest satisfaction and interest, and on some points His Lordship in Council deems it proper to take this opportunity of recording his views and sentiments.

134. Cuttack, like our other Provinces in this part of India, appears generally to have preserved the original division of the country into Mouzahs or Townships: the productive lands of each being, with partial exceptions, cultivated, as in Bengal, either by fixed residents, (Thanee Ryots;) or by Paeckasht Ryots, migrating farmers, or the residents of adjoining Mouzahs.

135. The former appear to have possessed the right of occupying their fields from generation to generation, subject to the payment of the Revenue of Government and the established dues of its Officers: they enjoyed likewise, free from assessment, the ground on which their houses were built, and a small portion surrounding it; and had further apparently the privilege of free pasture for the cattle employed in tillage, and the right of using the spontaneous productions of the waste, to the extent required for the construction and repair of their houses and the instruments of husbandry.

136. Still they would seem to have been so heavily taxed, that their tenures were without exchangeable value, and sales consequently were unknown. Their situation, indeed, is represented as having been and as still being inferior, in comfort, to that of the

Paeckasht

Paeekasht Ryots, or contract cultivators, who claimed no permanent tenure in the lands occupied by them.

137. In this respect Cuttack would appear to resemble the adjoining Provinces of the Madras Presidency, in which it is stated that, throughout the country from Nellore to Ganjam, the occupant cultivators (Cadeems), though enjoying the right of holding their lands from generation to generation, subject to the payment of the public dues, derived from it no rent, and had never been known to dispose of their tenures by sale. Such indeed would appear to have been generally the case of the Khoodkasht Ryots of Bengal.

138. But, as will hereafter be more particularly observed, excepting the Government, there would appear to have existed in Cuttack no one to contest the right of the resident Ryots to be regarded as proprietors of the land they tilled.

139. As in other parts of the country, various parcels of land in each village were held free of Assessment, either by different Officers in virtue of their offices, or were appropriated to religious and other purposes. But a peculiar class of landholders appear to have been created through the sale, by the Government Officers, of separate parcels of land, generally of small extent, and stated to be waste, excluded from the general rent roll (Bunjur Kharij Jumma).

140. The possessions of these persons (denominated Khureedah Lands or Milk Khureedagee, and their owners, Milkdars or Khureedadars,) seem to have been originally purchased as free of Assessment, but subsequently rendered liable to a fixed quit-rent. They were distinguished from the Ryotee lands, in being more distinctly recognized as the absolute property of the occupants; and further in this that they would seem to have frequently possessed a considerable value.

141. A further peculiarity appears in the establishment of the villages called Putnas, by the separation, from the Mouzahs, of certain spots of ground appropriated as the scites of houses, gardens, and other similar purposes.

142. Of these, as they seldom contained any arable land, the Revenue would appear to have consisted chiefly of ground rent, Chandeena, levied on each of the premises, with occasional cesses. The occupants would appear to have been regarded as owners of their respective possessions, but the nature of the tenure has not been fully explained.

143. The occupants of these Putnas would appear to have frequently possessed considerable tracts of Khureedah land, and the collection of the Revenue, payable on account of such lands, being in other cases also distinctly collected, there thence arose a further violation of the Mouzawaree division of the district through the system of Revenue management.

144 It would thus appear that no less than 800 Khureedah Mehals were entered on the Government rent roll, assessed with an aggregate Jumma of only Rs. 57,996; some of them consisting of parcels of land scattered through various Mouzahs and Pergunnahs.

145. In other respects also, the divisions of the country, as concerned the system of Revenue management, was wanting in uniformity.

146. The Mogulbundee portion of the district was indeed divided into Pergunnahs, but there would not appear to have been any regular system of Revenue jurisdictions.

147. Of various Mouzahs stated at about 530, the management would appear to have been vested in Mocuddums, accounting for their collections directly to the Aumils.

148. The largest portion of the district appears to have been placed under the management of a superior class (Chowdrees or Canoongoes,) similarly accounting to the Government, whose Mehals, consisting each of several Mouzahs, were denominated Talooks or Tuppahs; and, exclusive of the Zemindaree of the Khoordah Rajah, seven Pergunnahs of the 150, which comprised the Mogulbundee, were held by Zemindars.

149 A portion of these Zemindarees would seem to have been held by subordinate Talookdars, in other cases Mocuddums accounted directly to the Zemindar, and some Mouzahs were managed immediately by the Zemindar, without the intervention of either Talookdars or Mocuddums.

150 So also about a moiety of the villages constituting the Talookdaree Mehals, are stated to have been managed by Mocuddums in subordination to the Talookdars, the collections of the other moiety being made under the immediate direction of the latter, thro' the instrumentality of the Karjee or village Putwaree, and no Mocuddums being known therein

151. In the Rajwarrah portion of the district, the system of management appears to have been nearly similar, excepting that there the tributary Zemindars were subject to a light quit rent, and, bearing the character of hereditary chieftains, bound to military service, rather than to civil obedience, they were left nearly uncontrolled, (no one within their domains being allowed to look to any other authority), and that the subordination of the different classes (the Khundaits, Dulbehras and Pulhans) answering to the Talookdars and Mocuddums of the Mogulbundee, would seem to have been more uniformly maintained

152 Under the system pursued in the Mogulbundee, persons of various descriptions were, on our acquiring the province, found entered in the Native Records as responsible for the Revenue of the different Mehals, viz. Zemindars, Talookdars (Chowdrees and Canoongoes), Mocuddums and other Officers, some hereditary, some temporary, some elective

153 A few Estates denominated Killahs, and managed by Khundaits, appear to have been held under circumstances and by classes nearly similar to those of the Rajwarrah, the remnants of a class whom it seems to have been the studied purpose of the Native Governments to put down, whenever they had strength for the attempt The Malgoozars of these seem to have borne the character of hereditary leaders of a rude militia, enjoying assignments for their support, subject to a greater or less quit rent, rather than that of ordinary Zemindars, tho' this title in Cuttack was almost exclusively confined to this class and to the Rajahs

154 Of all the above descriptions, various persons would appear to have been admitted to engage as proprietors, without any attempt accurately to define their rights and privileges The most important classes would appear to be the Zemindars, Talookdars and Mocuddums of the two last, some, as above stated paid the Revenue, collected by them, directly to Government, others to the superior Zemindars and Talookdars

155 The facts stated by Mr Stirling appear to evince, that the Zemindars, Talookdars and Mocuddums, tho' alike possessing a hereditary and apparently transferable interest in certain perquisites of office or service lands, and allowed, under certain restrictions, to dispose of waste or unappropriated land, acted, generally speaking, in regard to the lands occupied by the Ryots and the rents of them, merely in the capacity of public Officers, liable to be displaced for mismanagement Further, it would seem that, for the last 30 or 35 years preceding our acquisition of the province, a large proportion of the Zemindars and Talookdars had been actually displaced by the Mahratta Rulers, probably on grounds similar to those which are stated by Mr Elphinstone to have induced the Poonah Government to discontinue the employment of the Zemindars, and to transact all business directly with the Potails, by means of its own Officers.

156 The Zemindars, Talookdars and Mocuddums would appear to have differed in the extent, not in the nature of the interests possessed by them If any distinction can be drawn, the last mentioned class may be considered to have had a closer lien on the villages under their management, resembling nearly the Potails of the villages in the territory

See deeds of same annexed to Elphinstone's report

territory recently acquired on the other side of India, who' are indeed, it would seem, likewise denominated Mocuddums.

157. In Cuttack too, as in the territory in question, the Mocuddumee of waste or deserted villages would appear to have been sold by the superior Officers of Government; but the purchasers in such cases would seem to have stood precisely on a footing with the hereditary Mocuddums, who had derived their office from their ancestors. So also, the nature of the tenure of the Mocuddums and Talookdars would appear to have been in all respects the same, whether they paid their Revenue directly to the Aumil, or thro' an intermediate and hereditary Officer.

158. Under our system, however, the circumstance appears very importantly to have effected the condition of the parties; and it is a question of equal magnitude and difficulty to determine, how far the effects produced under that system can now be remedied.

159. It appears certain that almost all the Sudder Malgoozars of the province were admitted to the enjoyment of advantages much beyond what they had enjoyed under the Mahratta Government: and altho', in so far as the arrangement may have operated only as the relinquishment of the right of Government to a property in the soil, it is not perhaps to be regretted, and is indeed conformable with the principle of the system followed in Bengal; yet the error must not be allowed to injure the rights, privileges, or comforts of other and more numerous classes.

160. It is first to be considered what rights Government or it's Officers can justly be held to have recognised by the act of Settlement under the rules of Regulation 12, 1805.

161. The whole foundation of our Bengal Revenue Code resting on the recognition of private property in the soil, and the relinquishment by Government of any right in land occupied by individuals beyond that of assessing and collecting the public Revenue, it may be assumed that the Sudder Malgoozar, if admitted to engage as proprietor, was intended to be vested, subject to the payment of the Government Revenue, with the absolute property of all land in which no other individual possessed a fixed and permanent interest, and which may have been held and managed by such Malgoozar, his representatives or assignees. Lands occupied by contract cultivators, accounting for their rents immediately to the Sudder Malgoozar, were thus to be regarded as the full property of such Malgoozar, subject to the stipulations of the contract.

162. It was also doubtless intended to recognize the full property of the Zemindars in unclaimed waste lands lying within the limits of their Mahals.

163. Further, it was certainly designed to recognize in the Zemindars and Talookdars a hereditary and transferrible interest in all the legal profits attached to the Zemindaree or Talookdaree, and to relinquish, on the part of Government, all claim to divest them of their property, excepting for crimes or defaults specifically provided.

164 Beyond this the Governor General in Council does not conceive, that the admission to engagements can be taken to have pledged Government in favor of the engaging party; and his Lordship in Council is not disposed generally to regret that a concession to the above extent should have been made, tho' on misinformation: nor would Government now propose to retract the pledge given, excepting on clear grounds of necessity of high public expediency.

165. Whatever advantages however were thus designed to be vested in the Sudder Malgoozars, it was certainly not intended in any degree to compromise the rights of the inferior tenantry; and however defective the Bengal Code may be considered in it's definition of the interests designed to be vested in the Zemindar, it has at least distinctly reserved to Government the right of enacting such Regulations as may be judged proper, for the protection and welfare of the dependant Talookdars, Ryots, and other cultivators of the soil; and, when duly considered, affords not the slightest countenance to the opinion

VIII. Reg. I. 1793.

that

that the Zemindars are to be held absolute proprietors of the lands for the Revenue of which they have engaged.

166. The property of the Zemindars in the Mehals for which they engaged must thus be held subject to all private rights existing at the time of Settlement; and further subject to such rules as the Government shall deem necessary for the good of the great body of the agricultural community.

167. If this be true in regard to the persons first admitted to engage, there is assuredly nothing in a public sale to convey to the purchaser rights more extensive than those with which the original engager was vested. Tenures, indeed, which may have originated with the original engager, or his representative, subsequently to the Settlement, or which such engager may at the time of Settlement have been competent to set aside, are liable to be avoided by the purchaser of an Estate sold for arrears, unless otherwise specially provided; because the act of sale transfers to the purchaser all the property and privileges which the engaging party possessed at the time of Settlement, free from any incumbrances subsequently imposed upon them by that party: the property and privileges so possessed, being perpetually hypothecated to Government for the Revenue payable by the engager. But there is nothing in the Regulations to justify the opinion, that a public sale operates to annul the rights of any person having a hereditary property in the land, or in the rents of it, not being party to the engagement on which the default occurred; or to vest the purchaser with rights not recognised as belonging to the original engager.

168. The sale, for the arrears of Revenue, of the property and perquisites belonging to hereditary Revenue managers, being not uncommon under the Native Government, it is not apparent why our public sales should have been understood to convey a different property; and, at all events, His Lordship in Council can never allow any alleged misapprehension on the part of the purchasers or of the Revenue Officers, to constitute a sufficient ground for sacrificing the rights of third parties, whatever claims the purchasers may be able to establish to compensation for damage sustained.

169. In fact however, altho' the purchasers from Bengal may, in some cases, have speculated on the neglect of Government and it's Officers to interpose for the security of the inferior tenantry, and may have anticipated the profits derivable from unlimited exaction, they can scarcely have been ignorant of the right of Government so to interpose; and to claims grounded on such speculation, his Lordship in Council would be little disposed to listen.

170. In regard therefore to the Thanee Ryots or Resident Cultivators, who would appear to have possessed a permanent title of occupancy, subject to the payment of the Government Assessment, His Lordship in Council considers it to be clearly competent to the Government to interpose to fix, for a term or in perpetuity, the relative rates of rent with which they shall be chargeable, whether they hold under the Malgoozars originally admitted, or under persons who have succeeded to the property of these by public sale.

171. From Mr. Stirling's report there seems reason to think that the existing rates are in some cases too high, and Government will of course be prepared to admit such abatements in the Sudder Jumma as may appear to be necessary, on revision of the Mofussil Jummabundee.

172. Wherever there is reason to think that the Ryots are suffering under an excessive Assessment, there it is desirable that the revisions should be soonest undertaken. So also where, as in the case of Saibeer, the rights of the Ryots may be considered to be particularly in jeopardy, from the character of the Zemindar or his agents, the circumstance should lead to an early re-settlement.

173. In regard, indeed, to original Zemeendars and Talookdars, if in any instances it should be found necessary to deprive them of the management of the Mehals for which they

they are under engagements, in order to secure the great body of the Ryots, His Lordship in Council would consider it to be clearly equitable to revert to the original condition of things, notwithstanding that the Sudder Malgoozars have, for a considerable period of years, been erroneously recognized as possessing interests much more extensive than properly belonged to them: and in regard to the purchasers by public sale, should the removal of any of them be urgently required for the general good, they would not apparently have any just reason to complain, if required to surrender their purchase on receiving adequate compensation for the interests now legally possessed by them.

174. So, likewise, in regard to subordinate Talookdars and Mocuddums, there can be no doubt that the Government and it's Officers are authorized and bound to interpose, to secure for them their legal dues. Of the former class (Talookdars) few probably have been excluded from engagements: But some are stated still to exist in Cordais, and considering the recent origin of that Zemindaree, and the distinctness with which the title deeds shew it to be an official tenure, the hereditary nature of which may be doubted, the right of interfering may be considered to rest on peculiarly strong grounds.

175. Whenever, indeed, the Talookdars fell within the scope of Clause 9, Section 4, Regulation 12, 1805, or under that of Section 5. Regulation 8, 1793, (which, under the 36th Section of the first mentioned Regulation, His Lordship in Council conceives to to be applicable to Cuttack), they would appear to have been entitled to the advantage of separate engagements.

176. It is true that, under the information now furnished by Mr. Stirling's report, (which must of course in each case be distinctly verified before it is acted upon), the Talookdars would appear to possess but a slender title to the character of proprietors of the lands comprized in their Talookdaree: But their property therein is of the same character with that of the superior Zemindar, and, on that ground, according to the principle of the Bengal Code, their claim to separation must be admitted.

177. It may now become a question how far it is desirable to multiply such engagers, since, if much multiplied, we may ultimately have nearly all the inconvenience that would result from a Ryotwar Settlement, without the advantages that might attend that measure, and, in equity, there seems to be no more reason for setting aside the Zemindar, in order to admit an interior manager to engagements with Government, than for discontinuing the interference of the inferior manager, in order that the Zemindar may have direct communication with the cultivators or their representatives. In either case, compensation should be given, proportioned to the interest set aside.

178. Where, indeed, Zemindarees may be so large as to render it necessary for the sudder Malgoozar to have recourse to the system of under-farming, a special ground will exist for desiring the subdivision of such extensive domains. But even in this case, the good of the country would probably best be consulted by vesting the management of the several villages in distinct persons, more nearly connected with the Ryots than the Talookdars.

179. Under this consideration the admission of the Mocuddums, as proposed by Mr. Stirling, would appear to be desirable, tho' care must be taken lest they are allowed too extensive privileges to the injury of other individuals or classes.

180. Mr. Stirling appears justly to conceive, that the Muzcooree Mocuddums, or those who paid their Revenue directly to the Amils, and who have subsequently been admitted by our Officers to engage as proprietors, did in fact enjoy no higher species of property than those Mocuddums who accounted for their collections to intermediate Officers. It is still more satisfactorily shewn, that those persons who purchased the Mocuddumee from the Talookdars or other superior Officers, possessed no better claims than the hereditary Mocuddums into whose class they were thus admitted; tho' the latter rested their title

title on prescription, not on deeds of purchase. But since Clause 9, Section 5, Regulation 12, 1805, appears distinctly to limit the Mocuddum's right of entering into engagements with Government, (in cases where there was a proprietor forthcoming), to those who had, for upwards of five years preceding the conquest, paid the Revenue of their villages directly to the Amils; the Zemindars and Talookdars who were admitted to proprietary engagements under that Law, and especially those who purchased at Government sales, might justly complain of Mocuddums not falling within the above description, should be separated from them, without their receiving full compensation for the loss of any advantages which they are legally entitled to derive from the villages managed by such Mocuddums.

181. Mocuddums falling under the above description (and the number will probably be considerable), are clearly entitled to separation, and tho', in all cases wherein any one may be deprived of perquisites or profits legally possessed by him, His Lordship in Council deems it equitable to allow compensation, yet it is clear that the Auction purchasers, who bought subject to the operation of the Clause cited, can have no peculiar title to resist the admission of such Mocuddums to direct engagements.

182. The question of separation ought, his Lordship in Council is clearly of opinion, still to rest, in the first instance, with the Revenue Officers, to whom indeed the decision of the point must be confined, until Government is further prepared to declare the principle by which the matter (in its nature one of arbitrary regulation) is to be determined.

183. As already observed, care must be taken in cases where the Mocuddums may be admitted to engagements, that they are not allowed privileges beyond what properly belong to them, to the injury of subordinate holders or co-sharers.

184. There appears reason to apprehend that, under the decree of the Sudder Dewanny Adawlut to which Mr. Stirling refers, the Mocuddums may have been allowed too much; not only because, consistently with the Bengal Code, no provision was made for the Zemindar when deprived of the management, but because in Behar at least there ought to have been enquiry to ascertain whether the Mocuddums were sole proprietors, or only the representatives of a class of proprietors vested with equal rights.

185. Where the Mocuddums have been dispossessed of their lands and have retained no acknowledgement of their Mocuddumee right, His Lordship in Council is not aware of any sufficient reason for exempting their claims from the ordinary rules of limitation. Where possession has been retained, it would appear unequitable to bar the right to separation on account of the past settlements with others, since our system has obviously not been such as to afford adequate opportunity for the assertion of claims to engage.

186. It is justly observed by Mr. Stirling, that the mere term of Malik or Malikana cannot be taken to evidence any particular extent of proprietary right, until the nature of the interest to which they apply is accurately ascertained; and there is reason to believe that the Mocuddums are some times denominated Maliks of the Mouzah, when it is merely designed to speak of them as the managers and masters.

It is so in the treatise referred to by the Board of Revenue for the Central Provinces.

187. Hence the necessity in each case of minute enquiry into the actual state of property, and hence one ground for the fixed determination of Government to allow of no general statements, however respectably supported, to supersede such minute investigation.

188. Assuming the facts as stated in regard to the Mocuddums of Cuttack, it is to be observed, that the admission of those persons to engagements is a question of expediency, not of right. All that they can absolutely demand is security for their existing privileges: the remark above stated in regard to Zemindars and Talookdars, applying equally to those persons in their relation with Mocuddums.

189. Where Mocuddums may have been or may hereafter be admitted to engage with Government, it would seem to be necessary distinctly to provide for the cases of future succession.

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190. The class of Mocuddums who are denominated Zatee, will of course be carefully distinguished, that they may be confined to their proper sphere, whether as Agents of the Sudder Malgoozar, or as Representatives of the Village Community.

191. With respect to the Villages denominated Paeekasht, viz. those in which the Talookdars are said to have collected the rents of the several Ryots through the agency of a Karjee or Putwaree, His Lordship in Council presumes there existed no class of hereditary managers between the Ryots and the Talookdar.

192. The precise circumstances of such villages are not however fully explained; and tho' denominated Paeekasht, the term is not stated to imply the entire absence of resident cultivators. The rights of these, therefore, will have to be investigated and secured. So also, if the Village Accountant or Watchman shall be found to possess a hereditary right in lands or official perquisites, the particulars must be noted; and where they may not possess such advantages, it will be expedient to make a distinct provision for them at the time of Settlement.

193. The observations above stated in regard to the hereditary Mocuddums, would appear to apply, for the most part, to the Padhans of Khoordah and the adjoining Pergunnahs, unless where it shall clearly appear that those possessed no fixed interests.

194. In Khoordah, indeed, it is stated, that these persons were in fact merely servants of the Rajah, holding at his pleasure. But it must be recollected that the Rajah was, like the other Gurjat Chiefs, rather a tributary Chief than a subject Zemindar. His right of dismissing the Padhans and Bhooees may probably have rested on the same grounds with that exercised by the Government itself, to be exerted, like all prerogatives of a Sovereign, only on due cause, not like the arbitrary will of an individual in regard to his private servants.

195. That the Padhans and Bhooees possessed some permanent rights, of which they could not justly be divested, without adequate cause, appears probable from some of the facts mentioned by Mr. Stirling; particularly from the sale of their official perquisites and office lands, and from the proceeding held by Mr. Grœme in regard to Limbuee, and the distinct mention therein contained of the Wuttun of the parties.

196. The circumstances of these persons must therefore be the subject of particular enquiry.

197. With respect to the Malgoozars (Karjees and others) who were admitted to engage for lands of which they had only the temporary management, such Mehals appear to be of small extent; and, provided care be taken to protect the Ryots, there would not appear to be any sufficient reason for desiring to undo the arrangement, however erroneous the conception under which it was adopted.

198. In regard to the Poorsettees, who appear, in some cases, to have been converted from elective Representatives or Officers, into permanent engagers for the Putnas, by whose inhabitants they were chosen, the facts are not sufficiently explained to enable his Lordship in Council to say how far any change is now desirable in itself, or desired by the people.

199. The holders of Khureedah lands, if possessing, as is stated, an absolute right of property in their respective tenures, are entitled to separation, on the general principles of the existing Code, and ought to be separated, if desirous of being so, otherwise the number and nature of these tenures are such as that the general admission of them to engagements may certainly be attended with considerable inconvenience; and it ought apparently to be peculiarly easy, by a proper record of their possessions, to afford to them full security against exaction by the Sudder Malgoozars.

200. In regard to the Sasun villages, which are stated to be possessed by colonies of Brahmins, all enjoying equal rights of property, His Lordship in Council is not immediately

mediately prepared to decide whether any or what change should be made in the system of management heretofore pursued. They appear to differ little from the Putteedaree and Bhyachara villages of the Western Provinces.

201. The Regulation proposed to be enacted, will apparently afford to the Revenue Officers the means of settling all the most important points, relative to the rights and interests of the people, that are detailed in Mr. Stirling's report; as the several cases arise, the particulars of each will be fully developed; and as it is the design of His Lordship in Council that all cases involving general principles not settled by Government on a full consideration under the rules of the approaching Settlement, should be distinctly submitted to the Governor General in Council, notwithstanding any Law or Resolution heretofore passed, it must be clearly understood that all past decisions and orders founded on general reports, are to be regarded as liable to future revision.

202. His Lordship in Council must, at the same time, express a high sense of the value of the paper prepared by Mr. Stirling, which has thrown a strong light on the circumstances of the province, and is calculated essentially to aid Government and the Authorities at home, in the consideration of the course to be hereafter pursued in the administration of it's Revenues.

203. The evil of exaction noticed by Mr. Stirling will, His Lordship in Council would hope, be much diminished by the Mofussil Settlements to be hereafter made. Any more direct rules for preventing it, will belong rather to a Regulation touching the collection of Revenue and Rent, than to that which relates merely to the Settlement; and on the former His Lordship in Council expects to receive a communication from the Boards of such provisions as may appear advisable.

204. With respect to Mortgagees, His Lordship in Council conceives there is no objection to the admission of such persons to the management of the Estate mortgaged, when agreed to by the Mortgager, or decreed by the Court, whether at the time of Settlement or otherwise; and tho' such an arrangement cannot of course be allowed to relieve the Estate from liability for the Government Revenue, (the Mortgagee being, in effect, the representative of the Mortgager,) yet it will be proper to provide that the Benamee purchase by a defaulting Mortgagee, shall induce a forfeiture of the rights of that person without affecting those of the Mortgager.

205. But this point also, tho', as being discussed in Mr. Stirling's valuable report, His Lordship in Council has deemed it proper to notice it, does not appear to be immediately connected with the question of Settlement.

206. In regard to Cuttack, His Lordship in Council will only further observe in this place, that, as stated by the Commissioner, it appears to be essentially necessary, to the well-being of the country, that the Rajah of Khoordah and the proprietors of the Pergunnahs Chowbeescoood, &c. should, for a time at least, be excluded from the management of their Zemindarees; since it can scarcely be doubted that their admission would miserably destroy the improvement which has been so happily effected. The same principle will probably require to be acted upon in other quarters, and it will therefore be proper to make a general provision on the subject.

207. The Boards are already aware of the wish of Government, that special measures should be taken to secure the Putwarees and Village Police in the enjoyment of their proper dues, and to require the execution of their proper functions. If the amount payable to the Putwaree be carefully ascertained and recorded, and if the Revenue Officers act up to the determination of protecting those Officers in the discharge of their duty, and of punishing their neglect, His Lordship in Council would conceive that little or no alteration in the existing Law will be necessary. Duly enforced, that Law would appear to provide for every thing which could be attained under an express declaration, that the Putwarees were public Officers; and if it be not so enforced, it may be doubted whether

ther the appointment of Putwarees by Collectors would render them more efficient, while it might certainly render them mischievous.

208. His Lordship in Council will however be very ready to consider favorably any suggestions for improving the system.

209. The Governor General in Council will also be fully prepared to receive favorably any distinct suggestions calculated to render the Office of Canoongoe more efficient and generally useful.

210. But His Lordship in Council is disposed to doubt whether that object would be promoted by remunerating the Canoongoes in the form of a Russoom, to be collected from each village, as appears to be suggested by the Central Board.

211. With respect to the course of proceeding to be followed by the Revenue Officers, and the powers to be vested in them when making the Settlement, as proposed, these points have been already partially noticed in considering the measures to be adopted on the expiration of the existing leases. Some further remarks however appear to be necessary.

212. On the former point, His Lordship in Council approves generally of the scheme which both the Boards of Commissioners have proposed, viz. that the Native Officers shall, in the first instance, be required to effect a minute investigation of the several matters to be determined and recorded at the Settlement; and that the Collectors, or other Officers exercising the powers of Collector, after carefully arranging and recording the accounts and statements so furnished, shall proceed to the several villages for the purpose of making the Settlement on the spot, of determining disputed claims, and of taking engagements from the persons who are to be admitted as parties to the Settlement.

213. It appears, however, to His Lordship in Council that the duties of the Collectors and other European Officers should not be confined to any loose or general enquiry into the accuracy of the information and accounts furnished by the Native Officers; but that they must adopt such measures and examine such persons as may be necessary to justify the admission of the accounts and statements furnished by the Native Officers, where admitted, and their rejection, where rejected, on solid grounds, such as would serve for the foundation of a judicial award. So also, in regard to all facts recorded by themselves, the best evidence procurable ought, in every instance, to be procured. Any general statement, unsupported by specific proof, must be utterly rejected, and estimates or conjectures founded on a variety of doubtful information, if at all admitted, must be admitted only at their real worth.

214. Further, it is the desire of Government, (and, if fulfilled, nothing can tend more to general accuracy,) that in all practicable cases, Pottahs shall be granted to each Ryot, or at least that a distinct register should be prepared, specifying lands held by each and the conditions attaching to the tenure.

215. The Collectors will of course understand that, however desirable it is to render the engagement of the Cultivators specific, both as to land and rent, it is not intended to force things unnaturally to this issue.

216. In many cases the objections of the Ryots themselves to engage permanently to cultivate a given extent of land, will probably be found insuperable; and, in such instances, it may not be practicable to do more than to prepare a general schedule, specifying the rates and conditions on which the land is to be cultivated.

217. Gradually, it may be hoped, with the increase of substance and the sense of security, the Cultivators will recognize the advantage of distinct engagements; but in the first instance, even should their objections appear to be founded in ignorance and prejudice, they must not be lightly set aside.

218. In

218. In all cases, indeed, a careful advertence must be had to the circumstances of the village, and to the character of the classes and persons by whom the land is owned and occupied, before we attempt to act on any general rule.

219. In regard to the powers to be exercised by Officers making Settlements, it appears to His Lordship in Council to be expedient generally to adopt the rules contained in the Draft which was circulated on the 14th February last, with some modifications.

220. The Acting Commissioner in Cuttack has expressed a decided opinion in favor of the expediency of those rules.

221. The Senior Member of the Western Board has also expressed a general opinion in favor of the provisions of the Draft, tho' suggesting some important points for discussion, which it will be proper here to notice.

222. His Lordship in Council observes; that it was the wish of Government that the Settlement of all Estates of which the present Malgoozars might relinquish the management, as well as of all Estates now held khas or let in farm, should be made in the careful and detailed manner generally prescribed; and his Lordship in Council hoped that the number of such Estates would not be so great as to prevent the Revenue Authorities from accomplishing that object without risk to the Government Revenue; and it was of course Paras. 4 and 5.

223. To provide however for cases in which the Revenue Officers may not have it in their power to make a revised Settlement in the detailed manner proposed, and in which it may still appear expedient to conclude intermediately fresh engagements for the payment of the Government Revenue, thro' a Sudder Malgoozar or farmer, it may be advisable to allow the Revenue Officers to conclude Settlements in the ordinary mode: But when that may be done, and the Jumma may be adjusted without the detailed investigation desired, it will be proper that the leases granted should not exceed the period of 5 years: His Lordship in Council trusts, that the instances may be few in which such an arrangement will be necessary.

224. His Lordship in Council has already stated his concurrence in the opinion expressed by Mr. Ross, that in some instances it will be expedient to grant leases for longer periods than are to be generally given, or are authorized in the case of farming. He will take this opportunity of intimating his hope that a recourse to farming may be of very rare occurrence, and that the system of khas management may, where necessary, be pursued free from the abuses which have hitherto too generally prevailed. Para. 6.

225. As above remarked, Government is precluded from authorizing any measures calculated to pledge it to the system of a perpetual Settlement. The suggestions contained in these paragraphs will be specially brought to the notice of the Authorities at home, with whom the determination of the question now rests. Paras. 8 and 9.

226. The careful definition of limits being to form an essential part of all future Settlements, His Lordship in Council does not conceive that the provision herein quoted is liable to the objection stated. It must be unnecessary to observe how essentially litigation between individuals will be checked by the fixing of boundaries; and, as it will be at the option of Government to urge or relinquish any rights it may possess on the ground of Towfeer land, His Lordship in Council cannot anticipate the occurrence of hurtful litigation from a provision which goes merely to render more precise and distinct the nature of the contract entered into with the Malgoozar, and thus to facilitate the successful assertion of the Government rights, when it may be thought proper to assert them. Para. 10.

227. His Lordship in Council will take this opportunity of remarking, that he has noticed with much approbation a rule common to the instructions, framed by both Boards, for determining precisely the value of all land in dispute, so as to admit of the immediate adjustment of the Revenue on any change of possession.

228. His

Para. 11.

228. His Lordship in Council considers it to be well established, that the Native Governments, in the exercise of their recognized prerogative, were in the habit of making grants of unappropriated waste land; and the rule which reserves an allowance of 10 per Cent. in the amount payable to Government, with other privileges and perquisites to which, by the custom of the country, the owner of waste so assigned could claim, does not appear therefore to be open to any sufficient objection. Ordinarily indeed, His Lordship in Council would be disposed to consider the assumption to be justly open to Government, that wastes, unappropriated, are the property of the State, unless the contrary can be clearly shewn, the proof resting with the Zemindar; and, arguing from the analogy of extensive Principalities, our Revenue Officers appear, in several cases, too easily to have admitted indefinite claims to waste on the part of persons whose property ought to have been distinctly restricted to the limits assigned to them by the public records.

229. It is not of course intended to interfere with uncultivated lands necessary for the pasturage of cattle; and attention must be paid to the sources whence the cultivators derive the instruments of husbandry. On the other hand, an undue encouragement must not be given to the breeders of cattle by an exemption from rent.

Para. 12.

230. Some provision for regulating the grant of Malikana, with reference to the interest of the parties, appears to be indispensible, and His Lordship in Council would hope that, when the circumstances of the several Mehals are properly developed, no serious difficulty will be experienced in adjusting the matter under the proposed rules. His Lordship in Council, at the same time, trusts that, under the system of moderation to be hereafter followed, the cases of recusance will be rare.

231. The rule in question was prepared with full advertence to the Draft submitted by the late Members of the Board, Sir E. Colebrooke and Mr. Trant; by the former of whom the plan explained in the printed Resolution of the 22d December 1820, was generally approved.

Para. 13.

232. His Lordship in Council observes, that the rule referred to in this paragraph is in substance the same with that which was proposed by the late Mr. S Waring, with especial reference to the Bhyachara tenures of Bundelcund. It will be seen that it is confined to cases wherein, by the custom of the country, the several sharers may be liable to the periodical adjustment of the Jumma with reference to the extent of their lands and the quantity in cultivation. The objections of Mr. Ross, which proceed upon the supposition, that the different portions (Puttees or Behrees) of the Mehal are held subject permanently to the payment of fixed proportions of the Government Jumma, would not therefore appear to apply.

233. The rule in question was designed by Mr. Waring purposely to meet a case not provided for in the existing Regulations. These seem to recognize only three kinds of joint Estates.

1st. Where the lands are held jointly, (every Ryot paying rent to every sharer in proportion to his share;) but the Government Jumma payable by each sharer is fixed—a mode of tenure apparently unknown in the Western Provinces.

2dly. Where the lands possessed by the sharers are distinct; but the quota of Revenue payable by each is undetermined.

3dly. Where the land possessed, and quota of Revenue payable by each, is ascertained, and permanently fixed; but the sharers are jointly responsible to Government.

234. The Bhyachara tenure has always been represented as having this peculiarity, that, altho' the lands possessed by each sharer and body of sharers, and the quota of Jumma payable by each, were distinctly ascertained at the period of Settlement, they still

continued

continued liable to repartition, either by private agreement, or on the intervention of the Aumil, whenever the Juma payable by any one became greatly disproportioned to the relative value of his lands.

235. At a very early period after the acquisition of the province, the inconveniences attaching to such a tenure were fully stated, and it appears to have been intended by Government in this, as in all other cases, where the lands held by the different sharers were distinct, to make a separate settlement for each division of the Mehal. Where however the village association continues unbroken, His Lordship in Council would be disposed to doubt the expediency of introducing any immediate change, such as would result from considering the several Thokes or Bahrees distinct estates: more especially if the settlement, perpetual or for a long term of years, included the uncultivated land.

236. The principle stated by Mr. Ross, if pushed to its full extent, would indeed lead to a separate settlement, and the interchange of engagements with each sharer: and would thus in many cases go to establish a system of Ryotwar management, of which the expediency may be doubted, however desirable it may be that the settlement should include the ascertainment and record of each Ryot's holding, and should in that sense be Ryotwar.

237. In other cases where the different divisions of the Mehal may be distinct, and there may be no reason for maintaining their joint responsibility, the plan proposed by Mr. Ross would be unobjectionable and proper.—To a certain extent, therefore, it will doubtless be expedient to act on the principle proposed by that officer.

238. The point however being one essentially affecting the question of the rights and privileges to be bestowed, and obligations imposed through the admission to engagements, will be more fully considered as individual Mehals shall be presented with all the circumstances belonging to them. If it shall be found that the privilege of obtaining a repartition in the manner above indicated, is little prized, or has practically ceased to be enforced, His Lordship in Council would not wish to restore it.

239. The facts and observations stated by Mr. Ross in support of the proposition for rendering all suits regarding land cognizable exclusively by the Revenue Authorities, appear to claim the most deliberate consideration.

240. On the whole, however, His Lordship in Council considers it expedient to adhere to the system proposed in the draft; rather than at once to introduce so extensive a change as that of taking from the Courts of Judicature all cognizance of suits regarding lands. Such a system would indeed go considerably beyond what prevailed when the Mal Adawlut existed; since various claims regarding landed property were excluded from the cognizance of these tribunals; and His Lordship in Council fears that the sudden and general introduction of it would be attended with many serious inconveniences. The difficulty of drawing a clear distinct line of separation between the Mal Adawluts and the ordinary Courts would be considerable, and the risk of a clashing of authority must be proportionably great.

241. If too, as stated by Mr. Ross, the people in the Ceded and Conquered Provinces are so little used to apply to the Courts, it must be expected that the decisions of the Collectors will generally be conclusive. To give them more force, it will be proper to require that in all cases of appeal from such decision, the proceedings of the Collectors shall be regularly filed in the Adawlut, and fully considered by the Judge, in the same manner as in ordinary cases of appeal from one Court to another. Decisions by arbitration, are, it will be seen, to have the full force of a regular decree.

242. Should any practical inconveniences be found to result from the operation of the proposed rules, His Lordship in Council will be fully prepared to reconsider the

subject.

subject. The application of them will assuredly not oppose any obstacle to the ultimate adoption of the plan proposed by Mr. Ross.

243. The chief objection urged by the Central Board, applied to the extension of the settlement of Goruckpore, which has been already considered.

244. The Senior Member also generally expressed doubts as to the rule applicable to waste land; and likewise intimated in a general manner a question, whether any rules touching Malikana were required beyond those enacted in Regulation VIII. 1793. The first point has been already noticed; as to the second, it appears to His Lordship in Council, that the very principle of the new settlement which aims at the ascertainment and record of all the varieties of proprietary interests attaching to land, implies the necessity of further provision regarding the allowance to be assigned in consideration of such interests. Such a necessity was indeed recognized by the Board of Commissioners, (Sir E. Colebrooke and Mr. Trant), when in 1818 they submitted the draft of Regulation, with reference to which the proposed rules have, as above intimated, been framed.

245. A further modification of the provisions contained in the above law has been suggested, as will be hereafter noticed in the orders passed by the Central Board itself, in the case of one of the Mehals, in regard to which they have submitted detailed statements.

246. On the observations submitted by the Officiating Junior Member, His Lordship in Council conceives it to be unnecessary to record any remarks beyond those contained in a preceding part of this Resolution. For the most part indeed, the opinions of that Gentleman, and the facts stated on which they rest, are presented in a manner so indistinct as to preclude any regular examination of them. With a very favorable opinion of Mr. Newnham's merits as a Revenue Officer, and a full confidence in the goodness of his intentions, His Lordship in Council must regret that he should not have more maturely considered the substance of his communication, and that he should not have rejected much that is unsuitable to the occasion.

247. A free and candid exposition of their sentiments, His Lordship in Council must ever expect, and require from its different Boards, as a duty no less sacred than that of the zealous prosecution of the plans on which Government may finally determine: But to render such discussions practically useful, it is essential that no general principle should be announced, until the grounds on which it may have been adopted shall have been carefully examined, and that both facts and principles should be stated in plain and simple language.

248. It will remain to be considered hereafter, in what places the Collectors shall be vested with the general powers provided for in Section XX. of the Regulation.

249. At present His Lordship in Council will only express his opinion that in Bundlecund, and wherever the system of Bhyachara and Puttedarry tenure prevails, there it will be particularly expedient to give to the Revenue Authorities general powers of investigation and deciding cases of the nature specified: for in such quarters, the deficiencies of the existing law appear to have been most seriously felt.

250. His Lordship in Council does not conceive that it can be necessary to enter very minutely in this place into a discussion of the nature of the information to be acquired, the points to be settled, and the records to be formed at the ensuing settlement. All the most material matters indeed have been already noticed in the Resolution of the 22d December, 1820. The circular instructions and Perwannah issued by the Central Board, appear well calculated to provide for the full completion of the enquiries therein indicated; and are very creditable to the zeal and intelligence of their author. It will be very

useful

useful that the several leading Revenue Authorities should communicate to each other the views entertained by them in regard to the most important points relating to the ensuing Settlement. Copies of the abovementioned papers will accordingly be sent to the Board of Commissioners for the Western Provinces and to the Commissioner in Cuttack: and all reports received from or orders issued to any of these Authorities on subjects of a general nature, will hereafter be communicated to the others.

251. A few observations occur on the subject of the papers now referred to.

252. The main object being the ascertainment of facts, care should be taken that all observations of a general nature, and all arguments on the points stated for enquiry, should be so stated as to guard against a danger, which must always more or less attend such communications, viz. that of their leading the Executive Officers to shape their reports according to what they may conceive to be the notions of their superiors. This must of course be particularly necessary in a Perwannah to native functionaries. The caution seems scarcely to have been sufficiently observed by the Central Board.

253. Further, the remarks contained in the papers in question touching rents, have in some degree that defect against which His Lordship in Council has above entered a general caution, viz. a want of clearness and precision as to the facts stated, and the inferences drawn from them.

254. In general, however, those instructions are much approved by Government, and His Lordship in Council conceives that it will be very useful, as proposed by the Board, to circulate among the native officers copies of the work which they have made use of in preparing them.

255. The injunction against requiring native officers to use artificial forms to which they are not accustomed, seems to be judicious, though assuredly the use of tabular statements are far from unknown among them, and of the dowls or estimates obtained in the past, the great defect was that the authority for their contents was not given.

256. It was of course highly proper that the attention of the executive officers should be especially called to the importance of ascertaining both what rent is payable or paid, and by what principle the amount demandable is adjusted, and it would certainly be very desirable, as stated by the Board in their circular instructions, if a common rule could be laid down.—This however, His Lordship in Council is disposed to think cannot be effected, and nothing could be more mischievous than a rash attempt to force things into an unnatural uniformity.

257. If indeed, as the Board themselves, with all other authorities, admit, rents vary in every village, not merely with the diversities of soil and crops, but also with reference to the caste of the Cultivator, the inference to be drawn is, that no common rule can be laid down, and that the failure of past attempts to settle the matter is chiefly to be attributed to the desire which the public Officers have had to render that simple and uniform, which is in its nature various, and to their impatience of the detailed investigation by which alone accuracy can be secured.

258. The Board observe, " A corn rent, either by actual division of the produce, or an annual composition, as in the case of tythes in England, would seem the simple foundation of the Revenue system."

259. Now even if this were admitted, it would still remain to enquire in each case, how the rate of division, and the terms of the composition, were adjusted: an enquiry that must obviously involve the investigation of the facts touching each village and every field in it.

260. But tho' the Board appear to consider the principle stated by them to be indisputable, His Lordship in Council is not aware on what evidence they have admitted the allegation.

261. In

261. In Bengal, from the most ancient times of which we have any clear accounts, the system of money rates would appear to have prevailed, and in none of the provinces would the system of division seem to have been universal. To what period the Board design to refer by the term ancient times, and the later periods of the Mahomedan Power, does not appear. But His Lordship in Council apprehends that the endeavour to go back to times when any general or systematic rule of division existed, would lead us far beyond the limits with reference to which the existing rights of the people will have to be settled.

262. Some of the Statements contained in the 18th paragraph of the Board's circular letter dated 4th December, 1821, would appear to be put too generally: For the classification of Crops, as Zubtee and Umlee, will apparently be found to differ in different quarters, and the reports of Mr. Wilder of Ajmere, which detail the rents derived from every species of cultivation, would seem to contradict the notion that Zubtee rents were fixed at the rate of the highest rents obtained from Corn lands.

263. The extra cesses too, referred to by the Board, unless the mode in which they were regulated was specifically ascertained, would appear to be fatal to any attempt at tracing the money rates to a fixed principle of a division of the Crop.

264. If indeed the Board meant merely to state the historical fact, that in old times the system of division very generally prevailed, and that the same system will still be found extensively prevalent, especially in tracts little advanced in improvement, His Lordship in Council would not be disposed to object to the Statement. But care must be taken not to deduce from the fact, or from any thing stated in the present or former Resolutions of Government, conclusions inconsistent with the existing state of things, which must be diligently investigated, and fully and candidly explained.

265. It may be proper to observe in this place, that even in regard to rents adjusted on the principle of dividing the produce, an essential distinction must be drawn between those which are fixed by an uniform rule of division, as in the case of tythes, and those which are determinable by rules of division varying according to the circumstances of the land: and further, both those descriptions are to be distinguished from rents payable in kind, but of which the quantum is settled.

266. In like manner, money rents essentially differ, inasmuch as they may either be fixed with reference merely to the extent and value of the land, a given sum being payable for a given quantity [as is most desirable] or may be regulated with a joint reference to the extent of the land and the nature of the cultivation. In either case the adjustment may be more or less detailed, by which a further variation will be introduced into the form of the engagements entered into by the Cultivators; but whether the whole tenure of a Ryot is assessed at one rate, or each field separately, the principle remains the same.

267. With respect to Pergunnah rates, His Lordship in Council does not entirely comprehend the scope of some of the Board's observations.

268. They justly observe that in order to apply such rates to the present times, a full advertence must be had to the coins and weights current when they were established. It is not however apparent why, as inferred by the Board, these rates must have been intended to serve as a security to the Ryots, because, as they state, deductions for unproductive lands were annually allowed. The more natural conclusion would seem to be, that those rates were meant merely to check the payments of the Malgoozars or officers of collection into the public Treasury. For this purpose, an average on the aggregate lands under their management, cultivated with each Crop, might naturally be struck in the manner indicated in the Institutes of Acber: but His Lordship in Council has already had occasion to state his doubts how far, unless under very peculiar circumstances, any rates so fixed could be applicable to individual villages and fields.

269. If

269. If however, the remarks of the Board were designed merely to point out subjects of enquiry, as was probably the intention, the discussion would appear to be unobjectionable. But His Lordship in Council must deprecate any attempt to prescribe any general rule, hastily or arbitrarily adopted; under the notion, that the establishment of a general principle will supersede the necessity of laborious and detailed enquiry. For that must only be assumed to be generally true, which is proved to be so by a careful induction of particulars.

270. So altho', as is indicated in the preceding part of this Resolution, the Governor General in Council is well disposed to adopt the opinion which the Board entertain, that the rent payable by the resident Ryots is, and ought to be regarded, as the assessment fixed by, or on behalf of Government, out of which the intermediate Malgoozars are to derive their authorized profits; and is of opinion that every settlement ought to be a Ryotwar settlement, whatever form of managoment may be afterwards adopted; still it is the desire of His Lordship in Council that the matter should be regarded as fully open for future discussion.

271. It appears to His Lordship in Council to be questionable, whether as is apparently prescribed in the Perwannah, a recourse to measurement preliminary to settlement should be left discretionary with the Tehsildar, to depend on his opinion of the authenticity or otherwise of the papers furnished to him: On the contrary, His Lordship in Council is disposed to think that measurement should be the general rule, the native officers being held peremptorily answerable for its accuracy.

272. His Lordship in Council understands it to be intended, by the direction contained in the concluding part of the paragraph now referred to, that the detailed papers of measurement, exhibiting the extent of each field, are to be prepared by the native officers, and submitted to the Collector, and not merely abstract statements. The point however is left (probably in the translation only) somewhat indistinct; whereas it should be clearly understood and uniformly acted upon.

273. It is more important to observe that there seems to be scarcely sufficient stress laid on the necessity of explaining fully and explicity the authoritly on which all facts may be stated, without which of course all statements must have comparatively little value.

274. The great importance, especially of referring as far as practicable to deeds of sale and transfer, in proof of the extent of interest possessed, which has been very happily attended to by Mr. Stirling, is not sufficiently insisted upon. Further, it would not appear to be prescribed with sufficient distinctness, that all parties interested should have an opportunity of attending, and that all matters recorded should be fully attested.

275. In the Perwannah in question, the Board appears purposely to have omitted any detailed instructions touching the relative rights of the Sudder Malgoozars and intermediate classes of proprietors; and this is particularly a matter on which it would probably be unsafe to trust much to the native officers. Still there would be no objection to the requisition of information, and the history of most of the Talooks particularly, is probably well known to the Canoongoes. On this subject it will be useful that the two Boards should communicate together. His Lordship in Council does not conceive that there is any sufficient reason to stop the proposed inquiry in regard to hired laborers and slaves. With respect to the first, the objection of the Central Board seems to be altogether unsatisfactory. They state that as Revenue Officers they can recognize only two shares in a Crop, that of the State and of the Ryot, and propose to force the husbandman who now cultivates his land by hired labour, "to put his own hand to his own plough." The very first village they enter, appears however to shew that their principle is altogether inapplicable to the existing state of things, and tho' the parties may be unreasonable

unreasonable in their expectations of profit from lands so cultivated, the course which the Board propose to follow would scarcely be more reconcileable to reason, and would be quite inconsistent with the leading principle on which His Lordship in Council desires to see the settlement made, viz. that of avoiding all sudden and especially all irritating changes.

276. With regard to slaves when occupied in the labors of husbandry, and to such only the enquiries of Government were directed, there would appear to be no reason for not recording their number and condition. If there prove to be none such, His Lordship in Council will be very happy to learn that the authority on which the prevalence of slavery, both in Behar and the western provinces, has been stated, was mistaken.—The question is one of fact, on which, whatever may be their general impression, the Board are plainly not yet prepared to pronounce. Into the condition of slaves employed as domestic servants, it is not of course intended that any enquiry should be prosecuted.

277. His Lordship in Council has noticed the above points thro' an anxious desire that nothing should be left undone that may be calculated to secure fulness and accuracy of enquiry; and must repeat his high approbation of the instructions in question.

278. As far too as can be judged from the two small Estates of Russoolpore Gopalpore and Simra Manick Chuck, these instructions would seem to be well understood and successfully followed, tho' the proceedings submitted are liable to the objections that they do not explain distinctly how the facts stated were ascertained, and do not embrace a detail of the Mofussil Jummabundee.

279. This last omission however may be attributable to the peculiar circumstances of the Mehals. Or it may be supplied in more detailed records not submitted to Government.

280. In reviewing the statements, it may be useful to notice some general questions which will require to be determined, before a final settlement of the Country can be made, and there are a few points of detail besides those remarked on by the Board which, as accuracy is most desirable, and as these have been submitted as a sample of the work, it may be useful to notice.

281. First—In respect to Russoolpore Gopaulpore, it is observable that in the Persian Kyfeeut, the rate of the Paloo lands is stated as if it was the same for all the sorts, which from the English statement and the aggregate of rents, is obviously not the case.

282. The number of Ploughs, specified in the Statement No. 1, is 50. In Statement No. 2, 30.

283. Neither Statement contains any information in regard to the Grain produce; and the lowness of the rent, resulting probably from the backward state of things common to Goruckpore, demands attention.

284. The Ryots being all Paeekhast, holding apparently under annual leases, without any permanent interest, there would not appear (the fact being ascertained) any necessity for any measures in regard to private rights, further than may be necessary to secure the land and allowance assigned to the Goreit and the Putwaree, if indeed in such a case any interference should be exercised in respect to the latter, and if (the Mouzah not being Chupperbund) it shall appear necessary to maintain the former.

285. The shares belonging to the two proprietors ought of course to be recorded in English as well as in Persian. Whether any limit shall be put to the ultimate division among heirs, (whether of the proprietary interests now possessed, or of the advantages to be derived from the contract with Government, or of both), is a point to be considered hereafter, with the general question relative to the subdivision of landed property. The rents appearing to be, as above stated, very low, contrasted with those which prevail in other parts of the Country, the difference between a Revenue adjusted on those rents and the produce which may ultimately be expected, will be comparatively great, and if the

the Ryots be, as would appear, merely contract cultivators, the profit arising from the limitation of the Government demand, would, unless otherwise specially provided, belong wholly to the Zemindars, of whom there are stated to be two, each possessing a specific share.

286. This consequently is one of the simplest cases that can present themselves; yet even here the question of preventing a minute subdivision, by establishing an entail founded on the right of primogeniture, or any more arbitrary principle, appears to involve various and important considerations. The ultimate operation of whatever plan may be suggested, must be carefully traced, as well as its more immediate effect on the feelings of the people.

287. Before indeed coming to any decision on the above point, it would be necessary to determine how far an extraordinary lowness of rent, arising out of the abundance of unoccupied land in the vicinity, or other causes, shall be held to be a sufficient ground for reserving to Government the right of further assessment; and tho' in the present case the question would seem to lie simply between the two Zemindars and the Government, it will in most other cases be necessary to decide the primary question, how far the Ryots are to be allowed to hold at the existing rates, or to be subject to further taxation, as the improvement of the Country may render more valuable the produce of their labor.

288. This question would apply to the other Mehal, of which the detail has been submitted, viz. Simra Manik Chuck. In this the Zemindar would appear to collect as rent a stated portion of the Crop, viz. ½d, the Ryots being further subject to a charge of $\frac{1}{10}$th of their rent for village expenses, and $\frac{1}{32}$d part for the support of the Putwarree.

289. The third collected by the Zemindar is called the share of Government, (hissa Sircar), and tho' it does not appear when or how the rate was established, it is apparently recognized as of long standing.

290. The right of the resident or Chupperbund Ryots to occupy their lands from generation to generation, subject to the payment of the above assessment, with the free use of pasturage for their Cattle and the materials required for constructing their houses and making their instruments of husbandry, so long as they pay the established rent and retain possession, appears to be distinctly asserted, tho' they are denied the privilege of transferring their tenures by sale or gift, and the houses and instruments of persons dying without heirs are said to fall to the Zemindar.

291. Here then, (supposing the facts to be fully ascertained), there is another party besides the Zemindar, whose interests will require to be settled.

292. It must first be determined whether the existing rates have been so authoritatively recognized or permanently established, as to preclude Government from exercising the power of modifying the assessment without their consent.

293. If this be decided in the affirmative, it may be expected that at no distant period, a considerable net rent will accrue to the Ryots, and some distinct provision may consequently be required for regulating the disposal of the property thus created: as well as that of the Zemindaree interests belonging to the Sudder Malgoozar.

294. It is indeed very desirable that measures should be taken for converting as soon as may be practicable all such rents into a money assessment; for there can be no doubt that the improvement of the Country will be essentially retarded by the prevalence of a system of division, which must necessarily operate to prevent the extended cultivation of the most valuable and most expensive productions. Supposing however the rates of rent now payable by division in kind, when converted into a fixed money assessment, to remain for ever permanent, such a measure, if adopted in a very backward state of agricultural economy, would doubtless involve a considerable sacrifice of Revenue; since the money value of a given share of the produce derived from any parcel of land, must be

be expected gradually to increase with the progress of improvement. In the first instance therefore, it would be expedient to give effect to the measure under temporary leases, without relinquishing the right of re-adjusting the money rent at the expiration of the term with reference to the present rule of division, and the completion of such an arrangement generally will of course be the work of a long period. In stating as above, that the rates specified in the statements regarding the Mehal in question are low, the Governor General in Council would by no means be understood as intimating an opinion that, generally speaking, the demand of ½d the grain produce is insufficient; on the contrary, where any general scale may be adopted, His Lordship in Council would certainly not deem it proper to exceed that rate. But with reference to the stated average produce of each Beegah, and to the extent of land occupied by each Ryot, it may be inferred that the cultivation is conducted in a slovenly and inefficient manner, and that the productive powers of the land are not called forth: tho' it is also probable that the soil is naturally poor.

295. Such a state of things would naturally deter His Lordship in Council from fixing the Ryot's rates in perpetuity, in cases where it be open to Government without imputation of injustice to modify the assessment from time to time: and generally indeed, the expediency of limiting for ever the payments of the cultivators will require to be very maturely considered; tho' all must agree in the propriety of relieving them from the evil of an uncertain and frequently varying system of assessment.

296. The rate of interest payable by the Ryots is itself an important item in any calculation of their profits. This is stated in both the villages in question at 2 per Cent. per mensem. Even a higher rate will probably be found to prevail in other quarters. Now, whether this arise from the poverty or bad faith of the Ryots, from the general scarcity of capital, or from the defects of our laws, or the insufficient administration of them, there would equally be room to hope that the rate may ultimately be reduced. For the present the chief point for consideration on this head is, how far it may be expedient to maintain the law by which 12 per Cent. is declared to be the legal maximum of interest, and under which our Courts are understood to adjudge that amount where not otherwise provided, while on the one hand, the Government rate is reduced to 6 per Cent. and on the other, the needy debtors in the Mofussil are charged at the rate of 24 per Cent. per annum, or more.

297. With respect to the Zemindar, after the interests to be possessed by the resident Ryots and the amount of the Government Jumma shall be settled, the adoption of any measures for regulating the future disposal of the management of the Mehal and of the profits that will accrue to the Sudder Malgoozar, would seem, unless from claims arising out of the public sale, to involve considerations not materially different from those applicable to the case of Gopalpore Russoolpore,—the Zemindaree interests in the estate being stated to be vested in a single individual, subject only to the rights of Government and of the resident Ryots.

298. The Pueekhast Ryots, by whom a portion of the land is occupied, tho' cultivating on the same rates as the Khoodkhast, would not appear to possess any rights beyond the term of their contract.

299. The allowances of the Putwarree, Goreit and Pasban, will of course be settled, and tho' the circumstances stated by the Collector relative to the Mehal would seem certainly to support the opinion that the Putwarree, to be really useful, must be formally declared to be a public servant, as far as the experience of a single case can be relied on, yet His Lordship in Council is still not satisfied that even in this case, every necessary object may not be accomplished under the existing Law.

300. If indeed the Putwarrees can be secured in the enjoyment of their dues, and the exercise of their functions, as village officers, not liable to be disturbed or removed at

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the will of the Zemindar, and subject to dismission by the Collector on any failure to render the accounts required of him, (and for all this the existing Law provides), it may be doubted whether any more direct interference with their appointment and nomination can be necessary. It should however be distinctly made known that, tho' the Zemindar possesses the power of appointment in cases where no Putwarree may already be established, nor any rule for the appointment recognized, yet that his right of nomination in no degree whatever implies the power of setting aside the rights or privileges of others.

301. In the discussions regarding this Estate, there is one further point of a general nature which it may be right to notice, viz. whether the amount of Malikanah to be eventually allowed to the Malgoozar shall be regulated with reference to the assets declared by him, or by the ultimate Revenue established by Government.

302. In the individual case, the party would certainly not appear entitled to any indulgence; it would be unreasonable to allow him to share in any improvement resulting from the labors of the Revenue Officers, which he has endeavoured to thwart, and any concealment or falsification of Mofussil Accounts being a breach of the obligations due by Sudder Malgoozars to Government, it appears to be equitable, as a general rule, in determining the compensation to be allowed to a recusing Zemindar temporarily excluded from management, to measure the value of the interest from the possession of which he is so excluded, by that which he may himself declare as belonging to his Zemindaree: not by the assets which may be established thro' the better management of others.

303. Provision to the above effect will accordingly be made.

304. It remains only to notice a few points of detail in regard to Mouzah Sinna Manick Chuck.

305. In the English Statement No. 1, the aggregate of houses is stated at 71, the detail gives 72.—The Persian Statement contains no detail, but gives an aggregate of 71 houses.

306. In the English Statement No. 1, the cultivated land liable to Revenue is stated at Beegahs 639. The items detailed in Statement No. 2, amount to Beegahs 539 only. The third sort being inadvertently stated at Beegahs 113, instead of 213.

307. Further it is observable that in the Schedule annexed to the English Statement No. 2, wherein is specified the average produce per Beegah, the value of the produce of a Beegah of land of the second sort, and consequently the rent, is stated higher than that of the first sort.

308. The quantity of pasture land required to be reserved has not been stated.

309. The distribution of the land in this Village, as stated in the English and Persian documents, is singular, for the extent of each of the three sorts of land, Gound, Ousut, and Paloo, is stated as precisely the same; viz. 213 Beegahs, and the sub-division is almost equally artificial.

		Beegahs
Gound	Bhat	106
	Kuchar	107
Ousut	Bhat	108
	Kuchar	105
Paloo	Bhat	105
	Kuchar	108

310. In the reply to the 12th query of the second general head of enquiry, the Paloo is stated to be divided into two kinds, but to contain 139 of the one, and 74 of the other.

311. In the reply to the 1st query, the Bhat lands is stated at 350, and the Kuchar at 209, which agrees with neither of the other details under the items of Gound, Ousut, and Paloo.

312. The error is probably in the transcript, but the officers charged with preparing such statements, must be held under a strict responsibility to avoid all such errors.

313. His Lordship in Council presumes that the Board are satisfied that the original statement of the land is, as it purports to be, prepared from actual measurement, and that it is accurate.

314. The

314. The above circumstances might otherwise have excited suspicion, and it is further to be observed that while these statements represent both the Goreit and the Pasban, as holding each 2 beegahs only, the Junior Member states that they are actually in possession of 4 beegahs each.

315. Even however should there be no ground to suspect the accuracy of the statements, which have generally the appearance of authenticity, yet the inspection of these papers referring to two small Estates is in itself sufficient to shew, that if records are to be prepared at the settlement so as to enable the superior Revenue Authorities to form a clear judgment in the arrangement, and to serve as satisfactory evidence in the Courts of Judicature, the work must inevitably occupy a long period of years, and that nothing could be more fallacious or mischievous than to rely on documents summarily prepared by the Native Officers, and hastily revised by the Collectors.

316. The course to be adopted by those Officers for verifying the Statements of the Native Functionaries, and for ascertaining and recording the rights of the different classes, so as to obviate future disputes, ought therefore to be distinctly prescribed. The investigation and decision of claim to lakheraj lands, which it is very desirable should be united with the settlement, will require special attention.

317. Should the Boards consider it necessary to make any alteration in the existing rules relative to such tenures, so as that the process of investigating and deciding on the claims of Lakherajdars may go on together with the settlement of the Malgoozaree lands, the Governor General in Council will expect a distinct report on the subject.

318. At present, His Lordship in Council deems it sufficient to state his opinion, that the two operations should, if practicable, be united. The settlement is obviously the proper time for ascertaining and fixing the extent of all such possessions, and in no hands apparently can the primary cognizance and record of claims relative to alienations from the public rent roll be so well entrusted, as those of the Officers to whom belongs the management of the Fund whence such alienations are made.

319. Any plan founded on a disjunction of the two functions, and the separation of the Lakhiraj from the Malgoozaree land, will probably lead to confusion and embarrassment.

320. It remains to notice the questions relative to the Survey which have come into discussion between the Board and Lieutenant Grant.

321. On this subject, neither the Board nor Lieutenant Grant, appear fully to have apprehended the intentions of Government.

322. On the one hand, Lieut. Grant seems to have considered his commission as extending to matters with which it was not designed that he should meddle; and on the other, the Board do not seem to have been sufficiently aware of the importance of leaving the Surveyor to proceed in a regular and systematic manner, subject to the instructions of the Surveyor General. That they should have erred in this respect, would not have been a matter of surprize, under the avowal contained in their report that they were not aware of the mode by which the Surveyor General was to controul the executive officer; but the Resolutions passed by Government on the 7th September last, were so distinct in requiring a reference to that Officer or to Government before they interfered with the Survey, that His Lordship in Council deems it almost sufficient again to refer to that paper.

323. If the course of the Survey be diverted by partial measurements, the Surveyor General will certainly not be able to exert any efficient check without a most grievous labor: but if regularly and systematically followed, the necessary checks will occasion comparatively little trouble, and the progress of the Surveyor will be comparatively rapid and satisfactory. The advantage of a Survey fixing the limits and extent of individual villages, are most important, whether for Revenue or Judicial purposes. But it is also

highly

highly important that such measurements should be connected with the General Survey of the district. That connection must be lost if the Surveyor be interrupted in his progress, and sent to different quarters, according to the pleasure of the Revenue Officers.

324. Moreover all such interruptions and partial measurements will add essentially to the labor of the Survey, and consequently to the time and expense attending the operation.

325. As far as any particular objects desired by the Board can be accomplished without interruption to the General Survey, Lieut. Grant ought of course to comply with the directions of that authority, and the reasons assigned by him for not making the measurement of Russoolpore Gopalpore, are by no means sufficient. That measurement would not have interfered with the progress of the Survey, and on the general question of the expediency of the measurement, the Board were the proper judges, and their judgment should have been conclusive with Lieut. Grant.

326. As to the general conduct of the Survey, he is to be guided by the instructions of the Surveyor General, and if any arrangement proposed by the Revenue Authorities shall be such as to interrupt the work, or otherwise to be inconsistent with the orders of the Surveyor General, a reference to that Officer or to Government will of course be necessary.

327. The Governor General in Council understands that Lieut. Grant has for some time past been proceeding with his Survey under the instructions of the Surveyor General, and presumes that both the Collector and the Judge will have afforded him every proper facility.

328. His Lordship in Council will now only repeat his desire, that the general course of the Survey be not diverted in pursuit of partial and insulated objects.

329. In Moradabad, Lieuts. Bedford and Hadaway, proceeding on this principle, are stated to have made a very satisfactory progress, aided by the support and advice of the Civil Authorities, and attended by the Purgunnah Officers; they appear in the majority of cases to have found little difficulty in laying down the limits of villages, or in defining accurately the lands in dispute, and as further practice will suggest various modes of economising labor, there seems every reason to hope that each surveying party will be able to effect, in a single season, a survey, giving the extent and boundaries of the lands belonging to each village, (as proposed in the 8th paragraph of the Resolutions of Government of the 7th September last,) for a number of villages, equal to what can be properly settled in the same period by a single Collector.

330. How far the survey and settlement can advantageously be made to proceed together, was a point specifically reserved for consideration after some experience should be had. It is not necessary now to decide, it being sufficient that the Collector should afford every support to the Surveyor, and that if in any case the settlement shall precede the survey, it should be made with a distinct understanding that where the survey shall shew material error, the settlement will be subject to revision, and any concealed lands assessed.

331. With respect to the Surveyor's duty, if Lieut. Grant conceived that he was to investigate the validity of Lakhiraj tenures, or to determine disputes regarding boundaries, or to adjust the amount of the Government assessment, he certainly must have taken a strangely erroneous view of the subject. But tho' Lieut. Grant does appear to have laid more stress than was intended, on matters that were designed to be subsidiary merely to the main object of his labors, and the whole correspondence is somewhat ambiguous, his propositions did not certainly go the length surmised by the Board; at all events, if any misconception has existed, it will now be removed.

332. The

332. The main object to which the attention of the officers at the head of each survey should be directed, is that of making a general map of the district, and combining therewith the formation of separate maps of the villages contained in it.

333. After any particular tract is laid down, or whilst that process is in progress, the village survey should be carried on, until the whole space included in the General Survey is filled up.

334. The result of the Village Survey will thus be checked by that of the General Survey.

335. In the General Survey, the position of each village should be fixed as accurately as possible, some remarkable object, (a temple or the like,) being taken as the point of observation, and specified as such.

336. It will also be an object in the General Survey, as far as possible, to regulate the lines of intersection, so that if any discrepancy be detected in comparing the results of the Village Survey with that of the General Survey, the error may be easily traced to its source. The limits of Pergunnahs should be particularly attended to.

337. In the Village Survey, the Surveyors are to begin making separate Maps of each village, with the boundaries accurately laid down, and 4 or 5 points at least in each square mile. The general features of the country, the cultivated, uncultivated, culturable, and unculturable lands, the pastures and forests, or any lands remarkably distinguished from each other, to be sketched in by the eye.

338. Altho' the minute measurements necessary to determine the extent of fields and the proportion of different kinds of cultivation, or even the exact extent of cultivated and uncultivated land, when the two may be much intermingled, must apparently be left to the Native Revenue Officers; still the Surveyors will of course make it their duty to ascertain these points as accurately as may consist with the general directions under which they may act.

339. The more therefore that the lines connecting the observed points can be made to intersect the different parcels of land which it is desired to distinguish, so as to afford means of closely estimating the extent of each the better, and in regard especially to the proportion of uncultivated and waste land, correctness is so important, that His Lordship in Council would wish the matter to be ascertained by actual Survey, whenever it can be done, without materially retarding the progress of the work.

340. Care will of course be taken to distinguish what is actually observed, from what is merely sketched in, and the evidence for every fact must be stated. Field measurements by the Mirdahs or others may perhaps be carried on at the same time with the survey. The results to be checked by the Surveyor: but the survey must not be delayed by attempting in this or in any other way too minute a detail.

341. The Mofussil Revenue Officers should attend the Surveyor to mark out the boundaries, setting up flags or the like where there may not already be obvious natural or artificial boundary marks.

342. Where the boundary is disputed between different villages or proprietors, the debateable land ought, if possible, to be marked off by a double line, shewing what is claimed by both parties; natural objects to be particularly attended to in such cases, so as to facilitate future decision. The Surveyor is not to interfere with such disputes unless specially authorized, but only to provide the means of their being afterwards settled by the proper tribunal. In such cases indeed, it will be proper that the Surveyor should make an immediate report to the Judge and Magistrate, or to the Collector, if empowered, to settle boundary disputes; these Officers will of course take measures for effecting the settlement of the dispute if possible by agreement. Such a course appears to have been hitherto followed with great success in the Moradabad Survey, many of the disputes being

about

about tracts of land of little value, and maintained chiefly as a point of honor, both parties being ready to submit to whatever was ordered, tho' resolute in yielding nothing to each other.

343. The Surveyors must always recollect that their chief business is to afford to Government and the Public Officers in the way above described, a General Map of the District, and a Map of all the Villages, shewing their limits and extent, with so many natural objects observed, as that the reports of Native Officers employed in making a minute measurement, whether before or subsequently, may be effectually checked, or the evidence of a native witness cleared up by a reference to the Village Map.

344. The Surveyors must be careful in all cases to notice the size of the local Beegah, and of the standard used in the Collector's Office, compared with each other, and with English measures.

345. For the above part of their duty, the Surveyors are responsible immediately to the Surveyor General. They are not, unless with express sanction of Government, to be employed or directed by any other authority than the Surveyor General, in such a way as to interfere with the execution of this primary duty. But, with this reservation, they will of course attend to the wishes of the Civil Authorities, and where all parties have one common end, His Lordship in Council trusts that no difficulty will be experienced in maintaining the necessary unity of action.

346. Living among the people and in their villages, the Surveyors will naturally have much opportunity of acquiring minute information on all matters touching the land and its owners and occupiers, and generally on all points of statistics. Of these it is very desirable that they should keep regular notes, written on the spot, simply stating the facts and the authority on which the statement may be made; they will thus be liable to afford to the Collectors, the Boards, and Government, much interesting and valuable information.

347. These notes should be kept quite distinct from the Field Books that are to be sent down to the Surveyor General, and the preparation of them, tho' highly desirable in itself, must be regarded as subordinate to the main object, the getting full and accurate Maps: and this object the more general enquiries must not be permitted to impede, unless under special orders from Government.

348. In regard to the rights attaching to the land, the Surveyors have much less to do than with the statistical enquiries, and are not indeed expected generally to meddle with such subjects. If however they come across them, it will of course be well to note what they learn, carefully specifying their authority for every statement; but on this subject also they will not be expected to make any report to the Surveyor General, unless specially instructed.

349. Even when the survey and settlement are carried on conjointly, the Surveyor must never forget that his main duty is to give a Map of the district, and of each village contained in it.

350. He is not to interfere in the settlement making, further than the Board may require, and the Board are to require only what after consulting with the Surveyor General may appear expedient. The responsibility for the due ascertainment of all matters touching the Government assessment, or the rights of individuals, is to rest with the Collector, excepting where the Surveyors may be distinctly relied on as authority. As already stated, the Collector's proceedings ought to embrace a record of each field or parcel of land, beginning with the crop on the ground, the fruit on the trees, and the produce of fisheries, pasturage, and forest, or the like, with the cesses levied from all residing in or frequenting the village, he must follow the disposal of them or the price thereof, until he traces them into the hands of persons possessing the unquestioned right of appropriating them as they please, or subject only to special voluntary contract. His inquiries must therefore necessarily be very full and detailed in regard to the extent of cultivation, the

kinds

kinds of produce, the richness or poverty of the lands, its capability of improvement, the rates of rent and modes of payment, the nature of tenures, the amount of actual collections: and his records ought to contain the name of every person having a permanent interest in the land or its produce, and the extent of the interest possessed by each; and he must fully set down the extent of all land held or claimed to be held as rent free, as well as every fact material to the determination of the assessment of the Malgoozaree land. No such minuteness of detail is looked for from the Surveyor, tho' of course the facts determined in its progress will serve essentially to aid the Collector in getting at the truth and in checking the statements of the Native officers or witnesses, and in some cases the Surveyor's labors may be specially directed to the adjustment of individual claims. But generally the Surveyor's notes will be expected to contain only such points as properly belong to the general statistics of the country, tho' of course the results to which his inspection of the land or his local enquiries may lead, will be contrasted with those drawn from the minute investigations of the Collector.

351. With regard to the forms to be observed in recording the information acquired, whether by Collectors or Surveyors, His Lordship in Council observes that as far as individual villages are concerned, the point is one of comparatively little importance, provided the Statements prepared are full and accurate; for where the object is merely to exhibit a number of particulars regarding a single person, class or thing, it signifies little how the particulars are entered, and the Statements relative to individual villages must necessarily embrace many things not susceptible of being exhibited in any one prescribed form.

352. Tabular forms are however essential when it is desired to state a number of particulars regarding a number of individual persons, classes, or things, and to exhibit the general results. Hence, in bringing upon record the facts ascertained in relation to Pergunnahs and other larger divisions, the use of Tables is indispensible, whether to shew the different kinds of lands, their extent, produce and rents, or to exhibit the result of a census of the population.

353. Even indeed in regard to each village, a tabular form will be useful.

354. Thus it seems desirable to add to the Statement regarding produce, a Schedule shewing the distribution of all the productive land, according to the articles cultivated in the year of settlement; either divided into sorts, and subdivided, with reference to the different articles grown on each sort, or divided according to the harvests, and subdivided into lands irrigated, lands dependent on the rain, and those again into lands paying a money rent, and those of which the rent is paid in kind. Whichever plan is followed, with or without modification, the result can only be conveniently exhibited in a table. So also if it be desired to shew the names of the different tenants, and the kinds and value of the land held by each, or the circumstances of each field, tabular forms will naturally be adopted, and appear generally to prevail with the native measurers and accountants.

	Number of Beegahs.	*Average produce.*	*Total produce*	*Average Value of Produce.*	*Total Value of Produce.*	*Rent.*
1st Sort.						
Tobacco, ...						
Opium,.....						
Sugar Cane,.....						
&c.						
2d Sort.						
Wheat,.....						
Cotton,.....						
&c.						

355. His Lordship in Council would however be disposed, in the first instance at least, to leave a good deal to the discretion of the Executive Officers in regard to the forms to be used by them. The first thing is to ascertain the facts; when these are collected, the best mode of recording them, and the results to be deduced will naturally suggest themselves.

356. It is only necessary to observe generally, that before adopting any particular form of Statement, the precise purpose to which it is to be applied should be distinctly considered,

considered, and that care should be taken to avoid the confusion which must ensue, if we attempt to combine in one statement a great variety of different results.

357. The Revenue Accountants of Bengal appear in some degree to have fallen into the opposite error, by multiplying unnecessarily the Statements used by them.

358. But their papers exhibit assuredly an admirably distinct account, both of the land and of the revenue chargeable upon it; and however defective those papers may have proved as authentic records, (a defect perhaps greatly ascribable to the mode in which they have been consulted), it would certainly be very injudicious to adopt any new scheme, without a careful reference to the existing system.

359. It may deserve consideration how far the system of native measurements might be improved, by combining with it some of the rules of European practice. In Bengal, the native measurement includes the mention of the relative position of the different fields, tho' stated rather indefinitively, and there seems to be no reason to think that any difficulty would be experienced in teaching Native Ameens and Mirdahs to prepare a complete set of field books, from which an accurate map might be constructed; the more to be depended upon, if the Natives employed in taking the distances and angles remained ignorant of the manner in which the data furnished by them were to be applied.

360. To this subject the attention of the Surveyors ought to be directed.

361. The several Collectors also will naturally, in considering what improvements may be made in the native modes of measurement, advert particularly to the system of survey and assessment followed under Lieut. Col. Munro, a full description of which is contained in the volume of Revenue Papers recently transmitted by the Hon. Court.

362. With reference to the embarrassment arising from the variety of local Beegahs, especially when general results are to be traced, and those exhibited in different quarters brought into comparison, it appears to be very desirable, unless the practical objections shall be very serious, that all measurements should be made with a pole or chain of the same length, care of course being taken accurately to make the requisite adjustment between the Beegah so assumed, and the local Beegah according to which the village rates may have been heretofore settled.

363. The Public Accounts at least should be reduced to one standard Beegah, so that in writing of that measure, there may be no doubt of the quantity of land meant; and on the whole, His Lordship in Council is not aware that any better standard can be taken than the ordinary Beegah of 1600 square yards, whether with reference to the native measurements, or in view to a ready comparison with English measures.

364. On this question however, His Lordship in Council desires to have a report of the sentiments of the Boards, on whose suggestion the necessary measures will be taken for securing uniformity and accuracy in the measures used.

365. As a temporary and experimental measure, His Lordship in Council has been pleased to authorize Lieut. Grant to entertain the establishment noted in the margin. A short time will determine whether the advantage will compensate the expense, and whether Lieut. Grant's duties shall be confined strictly to the Survey, and to such general notices in regard to the country and the people as Surveyors are ordinarily expected to submit, without having any special establishment to assist in statistical enquiries.

1 Pundit Rs. 100 p. mo.	
4 Native Writers, at 12	48
4 Peons, at 4.....	16
Stationery, &c.	10
Total Rs.	174 p. mo.

366. With respect to the spot at which the Survey should commence, His Lordship in Council is of opinion that on the whole the preference is due to the quarter selected by Lieut. Grant. It is something in its favor that the Surveyor is acquainted with that part of the district. It is also a favorable circumstance that in that quarter an immediate addition to the Revenue is not looked for,—Government being desirous that the survey should not be connected with resumptions or large enhancement of demand.

367. Indeed

367. Indeed His Lordship in Council is disposed to concur in the opinion stated by the late Junior Member, (Mr. Martin,) in whose minute, Amorha was proposed for earliest settlement, that in order to prevent deterioration in the state of cultivation, it is desirable that those Mehals from which no increase of Revenue is expected should be first settled.

368. The main object is not an increase of Revenue, and if there be reason to think that the assessment of Amorha is in come cases excessive, that is itself, His Lordship in Council conceives, a reason for an early revision.

369. Where the assets are abundant, and the profits consequently large, there must, be little danger of the Zemindar throwing back the cultivation of his estate, especially if the moderation to be observed in the future Settlement, and the determination of Government to punish those who may commit waste, be generally known; for in such a case any diminution of the produce would operate rather to curtail the surplus to be left to the Zemindar and Ryots, than to diminish the Government demand.

370. On the other hand, the object of resuming the dues of Government where they may have been wantonly squandered or fraudulently embezzled, must have its full weight, and His Lordship would desire to leave it to the Boards to determine the quarter in which the settlement shall commence.

371. It will apparently be desirable that one Officer should be employed in making the settlement of the Estates surveyed by Lieut. Grant, while another or others may be similarly engaged elsewhere.

372. It will matter little whether the minute measurements by the Native officers precede or follow the Survey, but on the whole His Lordship in Council is disposed to think that the former course will be best, since where it may be pursued, the Native officers will act under the dread of a future enquiry, the extent and nature of which they will not be able to anticipate, and in all cases of measurement by Native officers, they should be distinctly warned that their Statements will be eventually subjected to the test of a regular Survey.

373. While every proper check is maintained, the Governor General in Council will be fully prepared to receive favorably the recommendations of the Board in favor of those officers, who may zealously and efficiently exert themselves to fulfil the wishes of Government. His Lordship in Council has derived much satisfaction from the evidence afforded on other occasions, that the Native Revenue Officers have a lively sense of the distinction of honorary rewards. That feeling it is most important to cherish, and it can never be the wish of Government to practise in regard to any class of public functionaries, the fallacious economy which would leave to Officers invested with extensive trust, the alternative of poverty or dishonor.

374. The general observations above recorded, tho' many of them are stated, with immediate reference to the particular cases submitted, will serve generally to apprize the Boards and the Commissioner in Cuttack, of the views of Government, as far as they are yet settled.

375. On various matters touched upon in the preceding Resolution, further orders may probably be found necessary, it being obviously impossible to anticipate the various circumstances of individual Mehals, and it being the particular desire of the Governor General in Council that all orders passed and observations communicated by Government, should be considered open to future revision, until His Lordship in Council shall have before him the fullest possible exhibition of the facts touching individual Estates, with a distinct expression from the Board of their own sentiments and views, as well as those of the several Collectors, on every point that Government may be required finally to determine.

376. His Lordship in Council will therefore expect the Boards to submit, besides the Reports and Statements to be submitted to the Authorities at home, a complete transcript and translation of the Proceedings held by each Collector or other Executive Officer in the settlement of two or more Mehals in each Pergunnah, with a transcript and translation likewise of the preliminary reports furnished by the Native Officers.

377. It will likewise be proper that copies of all such proceedings and reports should be carefully made, to be deposited with the Record Committee, who in common with the Judicial and Revenue Officers will of course deliberately consider how future changes which they may desire to record, can best be brought on the public records.

378. Such matters contained in the Papers above recorded as have not been noticed in this Minute, will form the subject of separate communications to the Authorities concerned.

TERRITORIAL DEPARTMENT,

The 1st August, 1822.

(A True Copy,)

HOLT MACKENZIE, *Sec. to the Govt.*

(COPIES.)

No. 1229 of 1828.

Territorial Department.

REVENUE.

To

HOLT MACKENZIE, ESQ.

Secretary to the Supreme Government at

FORT WILLIAM.

SIR,

I AM instructed by the Honorable the Governor in Council to transmit to you, for the purpose of being laid before the Honorable the Governor General in Council, Copy of a Minute by the Honorable the President, on the subject of levying Nuzzerana or offerings from the various classes of our native subjects holding lands or offices under the State, considered both as a Political measure, and as one conducive to the Financial interests of the British Government.

2d. On this important subject, it will afford the Governor in Council much satisfaction to be favored with the sentiments of the Governor General in Council.

I have the honor to be, &c.

(Signed) W. NEWNHAM,

Chief Secretary.

BOMBAY CASTLE,
26th June, 1828.

MINUTE BY THE GOVERNOR.

10th June, 1828.

It is but a short time since the subject of collecting Nezerana, or offerings from the various classes of our subjects holding lands and offices, underwent much discussion; and it was last year brought to the notice of the Resource Committee, who in their report, under date the 13th June 1827, observe:—

"With regard to the practice of taking Nuzzurs from "Jagheerdars or Feudatory Chiefs, &c. on succession to their "estates, which in the third paragraph of your letter is recom-"mended to our consideration, as a great source of Revenue; "it appears from information obtained from the Native Dufturs, "that the Kurnal Beeruj or highest estimate of Revenue of the "Jaghire Surinjams in the Deccan, is as follows: Fouj Surin-"jams not bestowed as pensions, Rupees 9,52,396. Our ar-"rangements with the Fouj Surinjams, prevent our taking Nuz-"zurs from them; and with regard to the plan hitherto pur-"sued, a larger sum will lapse to Government on the death of "each Jut Surinjamdar, by the resumption of his estate, than "would be levied as a Nuzzur on the renewal of the grant to "his heir. The proposal of levying Nuzzur appears, there-"fore, to be either impracticable, or inexpedient."

2. Notwithstanding this opinion, I must resume this subject, and

and am not without hopes of satisfying the Board, that we are not warranted in the present state of the finance of India, in not having resort to a source of Revenue, which, in my opinion, may be well associated with arrangements calculated to give health and strength to the native community, and by so doing to promote Political objects of the first importance.

3. I assume certain principles and facts, as those on which the proceeding I desire to recommend is grounded. They are, as appears to me, intimately connected with the prosperity, and the permanent improvement of our Territories in India.

I must believe, that while it is not desirable to alienate any part of the lands in actual possession of Government, it is not consistent with true policy to add one more acre to our Territorial property.

4. Tho' I would not desire to alienate any of the land actually the property of Government, I cannot be adverse to the rewarding of Natives, who have distinguished themselves in the Public Service, by grants of Jagheers; but I think with Sir Thomas Munro, that these grants should always contain a certain portion of waste, but redeemable land, and while the cultivated part of the grant reverted to Government, at the expiration of two or three lives, that which had been redeemed by the grantee or his two next heirs, should be continued to the family in perpetuity, at the light assessment which had been settled, as its value before the industry and capital of the Jagheerdar had brought it into cultivation. Alienations of such description

description are alike calculated to reward individuals, to promote the prosperity of the country, to excite a spirit of industry, and to raise a respectable class of land-holders, without injury to the Public Revenue.

5. I consider that Political events, far beyond our power to control, have thrown a greater portion of Territory under our direct rule, than it was our interest to possess: for tho' our rule is favorable to the middling and lower orders of the people, its operation has hitherto, and must, unless great changes are made, tend to the gradual extinction of all natives of superior rank and authority.

6. This dangerous evil will be greatly increased from its further extention: and for this reason, and others equally connected with our security, I deem it indispensable that we should adopt every measure that is likely to avert such consequences, and above all, those that are calculated to prevent a further absorption of the Territories of the remaining Princes, Chiefs, and land-holders of India: for such progressive acquisitions, though they may leave us without rivals, will also leave us without supporters; we shall be at the head of a community, in which the principal grades are destroyed, and in which, while foreigners possess all the power, and the direct superiority over the whole of the soil; none of a native population of one hundred millions of men, can rise beyond being soldiers of subordinate classes, merchants, cultivators, public servants, menials and labourers.

7. This

7. This is the state to which British India appears to me to be rapidly verging, and under this conviction, I must be the advocate of any measure that appears likely to arrest, if not to prevent, a result, that will inevitably, (as far as I can judge,) terminate in the ruin of our Empire.

8. I believe it much easier to preserve, than create that aristocracy of land and office, which has, under every conquest by foreigners, except the British, been left to a portion of the natives of this great country, because, in the first effort, we shall be aided by the feelings of men attached to their own customs, and in the latter, these feelings will prove an almost insurmountable obstacle to our success. The services that recommend the natives of India to us, are seldom those which ingratiate them with their countrymen, and the pride of birth, the tenacity of usage, and the prejudices of caste, will make it impossible, when we confer rank and wealth, to vest meritorious individuals with that influence and respect in the community to which they belong, and which is necessary to ensure those public benefits, that ever ought to attend such acts of generosity and justice.

9. These considerations should not prevent our liberal remuneration of public services; but they must prevent our expecting that we can create a class, that will fill the same space in the eyes of the natives of India, as that which is perishing. Those we favor may progressively advance themselves, and their descendants may in time gain upon the opinion of the people, among whom they become pre-eminent, but this process must

 be

be slow, and unless the death of the class they succeed, is rendered equally so, there will soon be an absence of the links, by which this society has been so long bound; and the danger to the public peace will be extreme, when few, if any remain, who join to an influence with the people, a natural attachment to the state, grounded as every such attachment must be, on a conviction that its existence is essential to the protection of their persons, and the maintenance of their interests, and those of their families and adherents.

10. While the above reasons satisfy me, that it is indispensable to our prosperity, and indeed to our existence, to preserve the remains of the native aristocracy of India; I am equally satisfied, from the actual condition of the finance of India, that we cannot preserve it without reconciling its continuance to an increase, instead of a diminution of Revenue; and it is my further opinion, grounded on much experience of the feelings of such classes, that they will never be confident in their own permanence, until they see it associated with advantages to the state by whom they are protected. They listen to the professions of the officers of the English Government, who assure them of their being maintained in their condition, but they listen incredulously. They judge, (with reason,) more from events than words; and without doubting our faith, they know that our unbending rules and their lax habits are irreconcileable, that their ignorance or their errors, or those of their descendants will often furnish fair pretexts for their annihilation, and they conclude, and with justice, that while they contribute little or nothing, either in service or in money, to the state to which they owe allegiance, there must

must be many motives, for their annihilation and few for their preservation.

11. These feelings, which render feverish their actual existence, are more keenly felt as affecting their posterity. If there is a passion or feeling in the breast of man, that is common to all races, and elevates in all (down to the lowest savage) the dignity of human nature, it is that anxious care and interest with which men regard futurity; and if there is a doubt that is insufferable, it is that which relates to the descent of whatever property we possess. From the King upon the Throne to the Peasant, all value that indefeasible right of possession which can enable them to transmit what belongs to them to heirs, either of their own family, or of their own appointing. The thoughts of having the possession, or inheritance of their pride, divided or absorbed in the vast possessions of the state, and to have their name and family perish in the land they love, is insufferable to all men, and to none more than the natives of India; and this added to their other feelings, renders almost all who possess property in any degree dependent on Government, from the highest Jagheerdar to the pettiest Enamdar, an anxious discontented race. They feel they are excrescences on our system, and that they are an useless, and unprofitable part of the population, and with such impressions, they become dangerous to that state, on whose resources they are a charge, instead of being its supporters, as they might be, under a better system. This is not the place to treat of the modes in which the active services of such persons might be employed. It is the exclusive object of this Minute, to propose a plan by which we might confer

benefits

benefits on them that would reconcile them to taxes that would render their continuance compatible with gain, instead of loss of Revenue, and by giving them more confidence than they now have in their condition, and in that of their successors, render these persons more active and useful subjects, and more attached to our Government.

12. The measure I mean to bring to the notice of the Board, is grounded on the general facts and principles I have stated; but in their application, I shall limit myself to the peculiar condition of the dependents and subjects of this Presidency, whom it will immediately affect, and I must desire that this proposition be decided upon its necessity, its practicability, and its local policy, and not on any of those general maxims and principles of Political economy and abstract justice, which, founded upon inferences and conclusions drawn from a totally different state of society, should never be adopted into our administration of India, when it is in opposition to the feelings and the usages of the inhabitants. On this point, however, we have had several lessons that should render us most cautious. We cannot proceed in opposition to the usages of the people; we are almost equally limited by the operation of our own laws and acts. Few sources remain that offer a prospect of that increase of means, which our necessities so imperatively demand; but those few should not be lightly rejected, when they afford a prospect, however slight, of relief to the necessities of the state, and particularly when, from being sanctioned by usage and associated with benefits to individuals, they are not likely to excite that spirit of discontent and turbulence, that has been found to attend many of our efforts to tax our Indian subjects.

13. The

13. The Nazerana tax, to be productive, should in its operation include every man who succeeds to an inheritance of land or office. It is one that has ever been paid by this class of the inhabitants of India. It is an offering on succession to the superior, which has prevailed throughout every Region of the Globe, until superseded in civilized communities by more general and more profitable imposts. It exists in every native Government of India, and in our's though recently forbidden and not taken by English Officers, it is, I am persuaded, in most cases, still given in some shape or another, to their servants or dependents. The reason is plain. This usage is, from time immemorial, associated with the recognition of the right of inheritance, and in our recently acquired provinces, the lowest Patell who has his five Rupees rejected that he offers to the Collector, returns to his house with disappointment. The refusal of his offering conveys to his mind an impression, that he is not secure in his Office, and he is too happy to tender the gift to any one of real, or supposed influence willing to take it. We may have removed this impression from a proportion of the inhabitants of Countries longer in our possession, but my enquiries lead me to state confidently, that there are no Provinces under this Presidency, in which its revival, within moderate limits, and associated with some concessions to the feelings and prejudices of those who pay it, would be attended with either difficulty or dissatisfaction.

14. Nazerana has always formed a considerable part of the income of native princes. It continued and constituted the principal part of the pay of their ministers and local officers,

 and

and became either an avowed or secret emolument to the servants of the Company, European and Native, until it was prohibited as an indefinite and frequently corrupt source of acquiring wealth, but at the period of its prohibition, through the operation of one of those inapplicable general maxims of rule to which I have before alluded, a profitable branch of Revenue was abandoned by Government, though none perhaps existed in our dominions, which, if well regulated, would have been more cheerfully paid, or more easily collected.

15. In a valuable summary on the Laws and Customs of Hindoo Castes, within the Deckan Provinces, subject to Bombay, we meet the following passage under the head of existing customs of inheritance.

" Under the Native Government, it was customary to
" levy Nuzzurs of indefinite and discretionary amount, averag-
" ing 52 per cent. on the annual value of the estate, and rang-
" ing from 2 to 182 per cent. from Jageerdars, on direct and
" collateral succession to their estates, on partitions, alienations,
" and adoptions; as well as fines for neglect, contumacy, and
" disaffected conduct. The Sirkars' grants in Serinjam and
" Jageer were held under a less certain tenure than Enams,
" still less than Wuttuns, being liable to conditions of furnish-
" ing Military aid either specified or unlimited, and not, unless
" under special grant, hereditary. Nuzzurs were not levied
" on succession to Enams, only on alienations by sale to the
" amount of one year's value of the estate. The Zat Surin-
" jam often yielded a few Rupees only, annually. The Fouj

" Surinjamdars

" Surinjamdars levied small Nuzzurs from their dependants. " Sahookars and Mahojuns also paid Nuzzurs. It is the only " direct mode in which these opulent classes paid taxes, and it " had a good effect in checking partition. Nuzzurs to the " amount of 50 per cent. on the annual value of the estate " were levied on Zemeendarees, and village offices, descending " to collateral heirs, not in direct succession, unless the estate " was a large Sumusthan, similar to a Jageer. On adoptions " by widows and redemption of heirless shares, Nuzzurs of " 125 per cent. were sometimes levied."

16. Mr. Chaplin, the late Commissioner in the Deccan, gives his sentiments on the subject of Nuzerana at much length, and, considering it only in a fiscal view, recommended its establishment as a fair and legitimate source of Revenue.

17. The classes Mr. Chaplin proposes to include are Jaggeerdars, Enamdars, and Wuttundars, and the scale on which the tax should be levied is as follows.

18. With regard to the first class, on direct inheritance, 50 per cent. or the half of one year's Revenue. In case of indirect or collateral succession, when they have no sons to inherit their estates, and it has pleased Government to bestow the succession on a brother, or nephew, or other relation of the deceased, Mr. Chaplin recommends that 75 per cent. of the actual produce of the estate should be taken as the relief, or Nuzzur.

19. In

19. In cases, where adoption is permitted, he proposes, in the first place, in case where the adoption has been made during the life time of the incumbent, that 100 per cent. should be taken; and in the second place, where permission is granted to the widow to adopt after the husband's death, 125 per cent.

20. On the different members of the family claiming the partition of an estate, he proposes that a Nuzzur of 100 per cent. be levied on the shares of each person, who may gain by the partition. This is proposed principally to check the evils occasioned by partition.

Mr. Chaplin also adverts to cases of the reversion of shares to the brothers of persons dying without heirs; and on the redemption of Jagheers temporally resumed, in which cases, Government may do as seems expedient.

21. Fines on occasion of contumacy or default of Military services, may also be taken from Surinjamee Sirdars.

22. Mr. Chaplin remarks, that should Nuzzurs be taken as he has suggested, indulgence as to the period of payment must be granted, according to circumstances.

23. With regard to Enamdars, it has not been usual to receive Nuzzurs, he therefore does not propose any innovation.

24. In cases, however, where an Enaum is purchased, a Nuzzur of 100 per cent. is proposed to be levied.

25. Zemeendars

25. Zemeendars are the next, who come under consideration. Their Wuttuns being considered Official, have not usually been subjected to Nuzzurs on direct inheritance. Mr. Chaplin does not propose any Nuzzur to be taken from these Officers, in cases of direct successions. On indirect or collateral succession, a Nuzzur of 50 per cent. may be levied; 100 per cent. in cases of adoption during life, and 125 in adoption by the widow.

26. Where a partition may be demanded, each person newly acquiring a share may be made to pay a Nuzzur of 50 per cent., and in the event of a sharer dying without issue, his share may be redeemed by the rest, on payment of 100 per cent.

27. In cases of direct inheritance of estates of the nature of Sumusthans, Mr. Chaplin proposes the levying of a Nuzzur of 75 per cent.; on the confirmation of a brother or collateral relation 100 per cent., and on granting permission to adopt 150 per cent., and, if the adoption be permitted to the widow 200 per cent.; on accession to Patellships, no Nuzzur is customary if the son inherits. If a brother or a nephew 50 per cent. is proposed by Mr. Chaplin. On permission to adopt during the life time of the Father 100 per cent., and after his decease 125 per cent. The same remark applies to Koolkurnees, but the scale to be taken, with reference to former custom, may be somewhat lower.

28. Mr. Chaplin recommends the above-mentioned scheme on the grounds of its antiquity, its established custom, and its general fairness and policy, as a source of Revenue; as it is

 derived

derived from a class, who contribute very little to the state, at the same time remarking its analogy to the system of redeeming their lands, which, in the early times after the conquest, was in use among the feudal Barons.

29. Mr. Elphinstone made the following remarks on Mr. Chaplin's propositions:

" This valuable paper should be sent to all the Collec-
" tors and to Captain Barnewall, with a request, that they would
" remark on any part of it, that seems applicable to their
" Districts.

" I concur in all the proposals it contains, as far as it relates
" to the Deccan, with the following exceptions.

" 1st. Many of the Jageers in the Deccan should be
" renewed on the death of the present incumbents; adoptions
" ought only to be permitted to give a claim to the succession,
" in very peculiar cases, (such as Padshahee Jagheers and a few
" others). Adoptions by widows were never admitted by Bajee
" Row, and ought not to be by us.

" 2d. I have some doubts, whether the Putwurdhuns
" are liable to the payment of a Nuzzur even on divisions. They
" may, however, be subjected to the conditions formerly propos-
" ed by Mr. Chaplin, *which I should wish to see again, with the*
" *Orders of Government upon them.* They are dated the 18th
" and 30th of August, and the 27th of July, 1820."

" 3d. I

" 3d. I doubt whether Pattells can afford under our " system to pay any tax on succession."

4th. " I do not see why Zemindars should be prevent- " ed selling their lands and offices as has been usual hitherto, so " as enough is kept to support the Officer who does the duty."

5th. " Bankers and Merchants are the only people, " who can well afford to contribute to the expences of the state " who are exempted.—I think, therefore, that we ought not " hastily to give up any tax on them, which we find estab- " lished."

30. Mr. Elphinstone, when he had examined further Public Documents connected with the question, observed :

" After reading the Papers called for, I have only to " add, that I do not think Nuzzurs can be demanded from the " Putwurdhuns, even in cases of partition ; but I think that in " all future partitions, the members of that family should be " subjected to the conditions proposed in the 11th Paragraph " of Mr. Chaplin's letter of July 27th, 1820, modified and sanc- " tioned by Government in Mr. Henderson's letter of August " 8th, 1820."

31. The above despatch of Mr. Chaplin, on the subject of Nuzzerana, was transmitted by orders of Government to different Collectors, whose opinions were required upon the subject.

32. In

32. In general, the replies were not encouraging.—That from Mr. Lumsden, Collector of Surat, stated that there were so few persons from whom this tax could expediently be taken that it was not an object, and that the greatest proportion of grants were from the Royal Family of Dehlee and its Delegates, and of ancient date, and that neither from these, nor the few recent donations of the Mahratta Princes have (as far as his information extends,) ever been granted.

33. The Zemindars and Dessays of his Collectorate, Mr. Lumsden deemed too poor to be taxed, and the Revenue to be obtained too inconsiderable to be an object.—*Enam Tyzaee*, he, however, thought might be taken in our more recently acquired Districts, where it was collected by the Mahrattas.—In our older possessions, its having been given up for twenty years, was, he conceived, an argument against its revival.—He was adverse to any tax on Patells on the ground of their poverty.—This Collector has doubts, both as to the policy and expediency of imposing the proposed fines on either of the Chief-ships within the Surat limits.

34. He sums up with stating that, though many of Mr. Chaplin's propositions may apply to the Deccan, local circumstances appear to him against their adoption in the Surat Province, with any advantage worthy of the object.

35. Though the Collector of the Southern Konkan, Mr. Sparrow, found no record respecting Nuzerana, that could enable him to state, it was an usage, except in cases of adoption.

He

He concludes his letter in reply to Mr. Farish with the following observation.

" Notwithstanding, however, the want, under which we " at present labour of positive proof, to confirm the facts of its " having been customary to exact these Nuzzurs in this Zillah, " I am disposed to entertain the opinion on the grounds stated " by Mr. Chaplin, that as they are made, and intended to fall " on persons who would otherwise contribute very little to the " State, and as they are not probably altogether unknown " here, can reasonably be established in this Zillah, in as far as " they may be found applicable, on the principles and in the " mode in which Mr. Chaplin suggests."

36. The letter from Captain Barnewall, in charge of Kattywar, was short, but evidently written with the conviction, that the plan proposed by Mr. Chaplin was not applicable to the Western parts of the Peninsula of Guzerat.

" From the state of property," (this Officer observes,) " and the rules of inheritance which prevail among the Katty- " war Chiefs; all property, as it descends in their families, " conveys to every possessor of whatever portion he inherits, " a perfect property, and that Nuzzurs and all such acknow- " ledgements of dependence, are not customary in Kattywar, " as in the Deccan."

The sale of landed property, (this Officer observes,) " is very rare, and has seldom taken place but in a period of

 " famine,

" famine, or under the visitation of the most extraordinary " calamity, when Individuals have been sometimes induced to " preserve their existence, or that of their families, to part with " their heritage."

" Alienations in Mortgage are very general, and these " are of various kinds, but no instances are to be found of lands " being rendered exempt from Revenue, unless they are granted " in lieu of service, or to maintain the religious classes, or their " establishments: in such cases, they are always rent-free, and " are never, unless forfeited or resumed, rendered subject to " any Contributions."

37. In 1827, the Collectors in the Deccan were referred to for their respective opinions on this subject of Nuzzerana, and the result of the reference to Captain Henry Robertson, to Mr. Lumsden, to Mr. Giberne, and to Mr. Nisbet, was that the tax, generally speaking, was unobjectionable, and under certain modification, might constitute a fair contribution to the expenses of the State.

38. At the same time, Mr. Warden, in an able Minute, expressed his opinion that the practice of taking Nuzzurs from Jageerdars, or feudatory Chiefs, from Zemindars, such as Deshmooks, Despandees, and other Wuttundars, down to Patells, Kulkoornees, on succession to their Estates, is of a very ancient date, and usually kept up by the late Government, and when properly regulated, may, with great propriety, be termed just and lawful reliefs; and in a country like India, there cannot be

be a fairer mode of increasing our financial resources. At the recommendation of Mr. Elphinstone, the Finance Committee was applied to for their opinions, when they declared, after stating the various opinions on record on the subject by the Collectors, that they thought the question belonged to that class of enquiries in which the opinion of the Local Authority should principally be relied on.

39. The above were the opinions I found upon record relative to the general question. There are several resolutions of Government relative to particular cases, where Collectors had referred to know whether they were to take Nuzerana. These I found often decided in the affirmative, are recorded.

40. Although I found, from the examination of the above documents, that the opinions of several experienced Officers were adverse to mine; I still retained the opinion I had long entertained of the profit the state might fairly derive from this source. This opinion, it is true, was not derived from any minute knowledge of the actual condition of the Territories of Bombay. It referred more to our recent possessions in Hindoostan, and the numerous Princes and Chiefs under our protection in Central India and Rajpootana. I looked in these countries to the progressive introduction of Nuzerana, whenever the improved state of the land charges, or renewal of engagements, or recognition of the succession of collateral branches to Principalities and Chief-ships, might warrant our exacting something more than we now receive from a country, which we protect at such cost. Contemplating our necessities,

and

and the disposition and prejudices of the Princes and Chiefs of Malwa and Rajpootana, I considered this of all burdens, that which would be the least objectionable. I was convinced that their attachment and allegiance would be alienated, by any imposts not conformable with former usage, and I had persuaded myself on the general reasoning contained in the first part of this Minute, that the establishment of Nuzerana was more calculated to tranquillize than disturb their minds, and to protract, instead of shortening the existence of a class of persons whom, it is the admitted policy of the British Government to preserve in their actual condition.

41. I state these facts to shew, that I have not entered prematurely upon the consideration of the question; but as far as related to this Presidency, I have deemed it my duty to pursue my enquiries still further, before I suggested any specific measure; and I applied to some Officers, on whose local experience and judgment I had a well-founded reliance.

42. My first reference was to Lieutenant Colonel Robertson, Resident at Satarrah; that experienced public Servant, from his long employment in the Revenue line, was peculiarly qualified to point out the obstacles that would occur in practice to my plan, and he has done so in a private letter at great length.

43. The substance of the objections he offers, as well as his opinion, may be summed up as follows:

"Lieutenant Colonel Robertson thinks that Government

"should

" should pursue a more restrictive system in permitting adop-
" tions in families of large Wuttundars, thereby taking the be-
" nefit of lapses of estates; that no adoption should be per-
" mitted to widows, after their husbands' death; and that es-
" tates thus lapsing should either be detained in the possession
" of Government or bestowed on its meritorious servants."

Colonel Robertson also proposes that no estates should be divided in succession, for which he assigns the following reasons.

1st. " Because, if divisions were permitted, lapses would cer-
" tainly be less frequent, but less valuable when they occurred."

2nd. " Because rendering the estates liable to division, would
" defeat our object of maintaining the Jageerdars; that of es-
" tablishing, thro' proprietors of respectability, a body of weal-
" thy and influential men in the country."

3d. Because the practice leads to interminable quarrels and animosities.

" Lieutenant Colonel Robertson proposes that no per-
" son already in possession of a Jageer should be permitted to
" succeed to another, even were he first in order of succession,
" but should be obliged to make his option between the two.

" Lieutenant Colonel Robertson proposes, as a measure of increasing the Resources of Government, either to impose an

 annual

" annual obligation on the Jageerdars, when our engagements " or promises do not interfere with our doing so, or to require " them to relinquish a portion of their Jageers equivalent there- " to. Such annual payment, or the resumption instead of it, " might be proportioned to, and considered an equivalent for " the contingent of Troops, or personal service, to which each " Jageerdar was liable, and it might be calculated on moderate " principles, in reference to the estimated expense of these " establishments; or the value of the personal service, since " the actual expenses usually fell short of it."

" It might be fixed, Lieutenant Colonel Robertson thinks, at 2-3ds, or even 3-4ths of such estimate. This would be only so far enforcing the condition of their tenures, and would leave to them afterwards, an ample personal maintenance; and if they contributed in money annually, and did not surrender a portion of their lands, they would retain all the influence and consideration connected with the patronage and controul of a considerable civil establishment for local management."

44. Colonel Robertson observes that this plan of rendering these estates useful to the Government, would be preferable to that of Nuzeranas. Any systematic attempt to raise a Revenue, on which principle, he considers would operate with great uncertainty. The amount of exaction might be fixed on a moderate scale; but still, as it would be necessary to adopt as a guide a certain per centage on the incomes deriveable from property; it might effect one property, owing to frequent succession,

succession, as a heavy tax, while it might be scarcely felt on another, the proprietor of which might succeed at an early age, and die at an advanced one. To prevent hardship, in any case, the tax would, therefore, require to be very moderate in all, so moderate that it would not probably be of any value as a public Revenue.

45. The inconvenience, Colonel Robertson remarks, might be got rid of, but it would be at the expence of a great evil, no less than that of fixing it at a high rate, and leaving it to the discretion of the Government to moderate it when necessary. This would leave things in a state of fluctuation, and, moreover, might occasion much trouble, and often some perplexity to the Government, and lead to the intrigue and corruption, which we particularly desire to guard against.

46. Colonel Robertson is of opinion that the whole detail of Mr. Chaplin, proves, that under the Native Government, this system did not operate equally, and objects to the proposition of Mr. Chaplin, that the scale of Nuzzurs should vary according to the degree of consanguinity of the heir; remarking, that while the most moderate exaction that could be made, from the nearest of kin, to be of any value as a Revenue, would press with a severity on his finances. Any addition thereto merely in consequence of the distance of the relationship of the successor, would only add to the evil, and plunge him in difficulties, thereby unfitting him for those important duties he owes to the state and to the Government.

47. Colonel

47. Colonel Robertson then adverts to the system of bestowing landed property upon meritorious public servants, in remuneration of their services, which system he advocates. He concludes by some observations on the condition of the hereditary offices; and the proposition to raise a Nuzzur from the incumbents. To revert to the practice, when it has been discontinued, of exacting these imposts, would be, he conceives, to place the possessors in a worse situation now, than they were under our predecessors; who, if they required from them the payments above alluded to, allowed them a latitude in re-paying themselves, attended often with great detriment to the country, and to the Revenues of the state, but which we are doing all we can to limit. It is his opinion, that no Sale of these Offices should be permitted, nor even their Mortgage, and the policy of requiring a Nuzzur from inferior Village Officers, Patells, and Koolkurnies, he thinks is very doubtful. They have such confined means as to prevent many of them from paying. It has never been usual to exact Nuzzurs from the successors to Enaums; the institution, therefore, of that practice is not recommended by this Officer.

48. I corresponded on this subject with Mr. Williamson, the Collector of Kaira, whose sentiments I found generally favorable to the plan proposed, though, like Lieutenant Colonel Robertson, he foresaw many difficulties in carrying it into execution.

Mr. Williamson observes, that "the partition of estates "in Guzerat is determined by more uniform and simple rules "than in the Deccan. In the larger Talooks, the eldest son

"may

" may be said to succeed the whole of his Father's property. " He has, however, to provide for his brothers. The extent " of their provision partly depends on his discretion, and part- " ly on precedents taken from the history of the family. In " very large estates, a younger brother's share usually consists " of a village or two; but in common cases, a small tract of " Jewai, or maintenance land, is all he receives.

" Among the more numerous, and inferior class of " Grassias," (Mr. Williamson observes,) "the customs of suc- " cession, though well-defined, are not the same every where. " Some villages have customs peculiar to themselves. The " eldest son, however, has always a third or fourth more of the " property than his brothers. Villages have, in this manner, be- " come so minutely subdivided in the Western Pergunnahs of " Dholka, Dundooka, Rampore and Gogo, that the shares are " frequently little more than a bare subsistence to the proprie- " tors." In such cases, Mr. Williamson does not think any Nuzzerana should be taken, especially as the land is already burdened with a considerable payment to Government. The proprietors of large Talooks in Guzerat are also, in many respects, differently situated from the Jageerdars, and other land-holders in the Deccan. The former have been highly assessed under our Government, and this having diminished their importance and means, they do not attach that value to their Talooks which they formerly did; of late years, however, their claims have been better understood, and more liberally treated. It appeared to Mr. Williamson, that from this class of land-holders, a Nuzzerana might be taken with great propriety

on occasion of succession, but before it was done, it would be advisable, he thought, to have experience of the System in the Deccan, where it was better understood, as it had more recently ceased.

49. Before I specify the classes of our subjects and Dependents, from whom Nuzzeranas should be taken, or give my opinion as to the principles, and the scale by which it should be collected; I shall offer some observations on the objections which have been stated to its introduction.

50. The general objections stated by Mr. Lumsden, that there were so few persons from whom this tax could expediently be taken, that it was not an object, and in no degree affects the principle of this measure, and could only merit to be limited to Surat. This Officer objects to the imposition of Nuzzerana on the Zemindars and Dessyes of his Collectorate, on account of their poverty; and on the same general ground, he objects to its being required from Village Officers.

51. Mr. Lumsden thinks, that no Nuzzerana should be taken from Enaumdars; but to the Collection of Enaum Tizaee, he has no objection, but its having been abandoned twenty years.

52. It may be decidedly assumed that, whatever may appear upon the Native Records and Registers, to which Mr. Lumsden has referred, that no Jageerdar, Enaumdar, Zemindar, Dessaye, or Patell, within the limits of his Collectorate,

ever

ever succeeded while under a Native Government to his Estate or Office, without giving a Nuzzur or offering to his local superior. This would no doubt be proportioned to his means, to the value of the succession, and the consanguinity of the successor, and it would also vary according to the means which circumstances gave the superior of exacting more or less, but to a certain value, perhaps only a Rupee, it would be a voluntary offer; the acceptance of which would give satisfaction, in as much as it implied, what I have before stated, recognition of right of succession.

53. The poverty of the classes Mr. Lumsden enumerates, would be a good reason for proportioning Nuzzerana to the means of those from whom it was levied, but not so for their total exemption. If the plea of non-ability was admitted to any extent; the payment of this Revenue would soon be very generally evaded. There can only be one rule; viz. that a person succeeding to an Estate or Office, should not be recognized by the state to be in legal possession, till he has paid his Nuzzerana; however small the sum of payment might be from some classes of individuals, their number would swell the amount of Revenue, and the general adoption of the principle, throughout all the classes, would go far to reconcile those on whom the burthen fell heavier.

54. Mr. Lumsden, though adverse to Nuzzerana, expresses an opinion not unfavorable to the revival of Enaum Tizaee, a much heavier tax; it being, under Native Governments, an annual exaction of a third of the production of an Enaum, or

official

official Wuttun; or the whole of the produce once in the three years; though in this form, it is more usually termed a Paishcush. The constant exaction of this heavier tax, from Enaumdars and Wuttundars, accounts sufficiently for their being exempt from Nuzzeranas. I must be adverse to the revival of this heavier tax, while I advocate these classes becoming equally subject with Jageerdars and others, to the lighter one of Nuzzerana.

55. Though Mr. Sparrow found no record of Nuzzerana as an item of Revenue, there cannot be a doubt that it was paid to the local Officers, who preceded us in the administration of the Conkan. The impressions, indeed, upon Mr. Sparrow's mind were, that from the condition of those by whom it was to be paid, and as the general usage, it might be introduced into the country, under his management, in the manner suggested by Mr. Chaplin.

56. The situation of Kattywar is certainly peculiar; but I must believe, when a Prince, who exercised a paramount control over that country, sanctioned succession, either disputed or undisputed, he received a Nuzzerana,* or offering from the party; and while we are bound to maintain existing engagements, and not to violate established usages, I must believe, referring to countries similar to Kattywar, that Nuzzerana may be gradually introduced; and that it will, if our necessities compel us to impose any further burdens on these Chiefs, as the price of our protection, prove the least objectionable of all taxes; nay, I am further convinced, that if associated with measures,

* Kattywar has long been under a chief Officer of the Guickwar, who, though he received this offering, would probably never bring it to the public accounts.

(as

(as it is meant to be,) that give them greater confidence in their inheritances descending to their Families; it will become popular, instead of the reverse, amongst this class of proud Landholders, who must partake of those alarms regarding our future encroachments that are common to all the Princes and Chieftains of India.

57. With the opinion of Colonel Robertson, that adoption should be restricted in families of large Wuttundars; and never permitted after the Husband's decease; I am decidedly at issue, upon the general principles stated at the commencement of this Minute, that it is not desirable that the Government should possess in property one acre more of land, and that it is most desirable families of respectability should be preserved in the country. To restrict adoption in the manner proposed, is to act in such cases against that interpretation of the Hindoo Law, which is received in this part of India, which permits the right of Widows to adopt, but we are certainly, in such cases, warranted by usage in controling the choice so far as to limit the right of selection to the relations of the deceased; and in rare cases, where none of these exist, it would remain for consideration, how the lands could best be appropriated. I should, I confess, be more disposed as a general principle, (after providing for the support of the Widow or Widows,) to add it on profitable conditions as to future Nuzzerana, to the lands of some deserving Prince or Chief of the same class, than to allot it (as Lieutenant Colonel Robertson suggests,) to one of our own meritorious public servants; my reasons for this have been already given. A period must elapse before the latter can fill

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the same space in the consideration of the inhabitants of the country; and while I am most anxious to devise every means of stimulating and rewarding them, I would recommend to secure the object, that we should do this gradually, and having given them the opportunity, to allow them to work their own way to that condition in the native community, to which they look above all. I shall fear to give a class of men under whose influence, (though imperceptibly exercised,) the best public Officers, must to a certain degree act; any interest, however remote, in the downfall of the high families now existing in the country. Such a feeling must have a tendency to accelerate what we desire to retard——the extinction of the latter.

58. I quite concur with Lieutenant Colonel Robertson, that measures should be adopted, to prevent as much as possible, the divisions of Estates. My concurrence, however, is not founded on the first ground he states; viz. That lapses to Government would be less valuable, but, because as he justly observes, the practice of dividing landed property is calculated to defeat the object of maintaining the rank and respectability of this class of Land-holders, and to create interminable quarrels and animosities. We have hitherto not acted consistently on this principle, and in some cases (particularly that of the Putwurduns) there were many reasons for a deviation, but it is a subject which requires the early and serious attention of Government.

59. Sir

59. Sir Thomas Munro has distinctly recorded his sentiments upon this subject; and they are, for the reasons above stated, most decidedly against the division of landed property of the description here alluded to. 60. To

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Note from Sir Thomas Munro's Minute, dated 19th September, 1820. Para. 4.—"Our Regulations were originally intended to protect all classes of our Native subjects in "all their rights, but they have not done this with respect to Zemindars; on the contrary, "extending to them the general Hindoo Laws of succession, they have already destroyed "many of them, and are hastening to ruin those that remain. Our Regulations protect as "far as they can protect all rights of the people; but they are too much calculated to "facilitate the minute division of property; and the descent of society to its lowest level. "This effect was counteracted under the Native Governments by the lands of every public "Officer, from the head of a Village to that of a province descending undivided to a single "heir. By the professions of all petty Rajahs, Zemindars, and Poligars, following the same "rules by frequent new grants of lands to numbers of Civil and Military Officers, some-"times for life, sometimes for a longer term; and by those Officers remaining in their res-"pective districts; mixed with the inhabitants; and not retiring with their wealth to a "distant country, like the European Servants of the Company who have succeeded them.

5.—"Not only Zemindars, but the official land of Village Servants have been divided "and parcelled out among different claimants; and unless measures are adopted to stop "the evil, every land-owner will in time be reduced to the state of a common cultivator. "With this, fall all the upper classes; the character of the people sinks; they become "less attached to our Government, we lose the principal instrument by which we can act "upon and improve them; and the task of conducting the internal Government, becomes "every day more difficult. I am therefore of opinion, that we ought by every expedient "in our power to maintain the ancient Zemindaries, and official landed Estates unbroken. "This will keep up a class of Native nobility and gentry, and preserve those gradations "in society through which alone it can be improved in its condition.

6.—"It is not intended to extend the proposed entail to any class of land-holders, "whose lands have not been usually held according to that rule, or to strangers who may "already have got possession by purchase of portions of ancient Zemindars. The Hon'ble "Court of Directors have already prohibited the Sale of ancient Zemindaries for arrears of "Revenue. We must protect them from sale, for private debt, and from division by a "Regulation, as they were made liable by the permanent Sunnud for private debts;— "they will continue liable for such as may have been contracted between the date of that "Sunnud and that of the entail; but not for such as may have been or shall be contracted "at any other period. The acceptance of the entail should be voluntary, and be left to the "discretion of the parties. But when the Zemindars know, that it is meant for the secu-"rity of the succession in their families, it is not likely that many of them will reject it. "Whenever it is acceded to, the Zemindaree should never again be liable to division, "except with the consent of Government.

7.—"All Pensions granted by Government in lieu of land or fees, or rights of any "kind resumed, and perhaps all other Pensions should be regulated by the rule of Entail, "and descend without division."

60. To Lieutenant Colonel Robertson's proposition of imposing an annual obligation, or resuming a part of the land of the Jageerdars, I have objections, grounded on its being (as a money tax) unusual as applied to the tenure by which these Wuttundars hold their estates, and as a resumption arbitrary and contrary to the principle I have before assumed of its not being politic to increase the Government property in the soil. With respect to the commutation of money payment, for their Quota of Troops, that measure will, in substance, be best accomplished by insisting, as it will be proper to do, on their keeping up the Horse, they are bound to support by Treaty. By enforcing the fulfilment of this obligation, we can supply ourselves at no cost with a certain number of Troops, of a class that is always required; and if the Jageerdars fail in the performance of this part of their engagements, a definitive settlement can be made, which will either give us the services of the Quota, to which we have a right on an annual commutation for their pay, as suggested by Lieutenant Colonel Robertson; but I cannot agree with this Officer in thinking that an exaction on this ground could be converted by any modification into a tax, that would be better than Nuzzerana. It has with me many objections. It is not in conformity with former usage, and it is calculated to diminish the influence and respectability of the Jageerdars.

61. With regard to the inequality in operation of Nuzzerana, which Lieutenant Colonel Robertson states would take place, from the frequent deaths in one family and few in another, it is one that might be taken to a greater proportion of taxes and fines over the whole world: for under the most barbarous and the

the most civilized Government, we find offerings, fines, and taxes on successions to property and offices, whether by death or transfer.

62. The heavy Stamp duties levied on proving of Wills, the fines on succession or sales of Copy-hold; the fees on Warrants and Commissions, which form a great source of Revenue to the state, to the church, and to individuals in England, are exactly of the same principle as Nuzzerana in India. The former, it is true, take a more defined shape in a civilized Government, than they can under an Asiatic Prince; but they are in all countries the taxes which are most cheerfully paid, and of which the inequalities are the least complained of. The reason is obvious; for the party succeeding to the Estate or Office, is usually elevated, from a condition of comparatively limited means; and is, therefore, quite willing to contribute part of his new income to the state. Instances, no doubt, might occur, where the claim of the Government, from a quick succession of Heirs to an Estate, fell too heavy upon a Family; but that could be easily provided for as a case of exception; and would in no degree affect the general principle.

Colonel Robertson objects to Mr. Chaplin's proposition of increasing the Nuzzerana, according to the degree of consanguinity; but to this it may be replied, that all taxes must press unequally, so far as relates to the ability of those, who have to pay them, and with regard to consanguinity it is one quite recognized, not only by the usage of India; but in the Legacy tax in England.

 63. It

63. It is argued, that if the Nuzzerana presses hard upon the income of the direct heir, any addition will plunge the inheritor into difficulties and distresses, that will unfit him for the duties he owes to the state. But it may be answered that such inheritor is not likely to have been educated in the same habits of extravagance as the direct heir; that when adopted, he is likely to be a minor, and that when it is considered that the introduction of the rights of inheritance to this description of property to distant heirs, would be a generous boon on the part of Government; it would have a perfect right to impose restraints upon inheritors of this class; and to take such security for the payment of its dues as would, at the commencement of possession, be likely to inculcate the necessity of œconomy, and to avert, instead of producing distress. In this, however, as in every other measure, many difficulties would occur, but it would assuredly be better to make a regulation, by which an Estate becomes forfeit, or liable to sale at the non-payment of the dues of Government, or heavy debts, than to abandon, or, from the fear of the imprudence of individuals, or their unfitting themselves for the duties in the community, a fair and profitable source of public Revenue.

64. The scale proposed by Mr. Chaplin might be adopted for those classes to which he has alluded. Circumstances might favor the future establishment of Nuzzerana, as a tax on Heirs of Princes and Chiefs, with whom our treaties* and engagements forbid

* The following is the Copy of a Letter I received from Major Stewart, Resident at Gwalior, to whom I gave the perusal of this Minute.

" My Dear Sir John,

" I have read your Minute on Nuzzerana, with great interest and attention, and I " entirely concur in opinion with you, as to the justice and expediency of the plan.

forbid it at present. It would be the price of benefits conferred. For instance, if it ever become expedient to sanction an increase of territory, or to give a latitude of adoption to a Prince in the situation of the Rajah of Sattarra, the condition imposed on the Prince and his heirs, might be the payment of Nuzzerana, and there can be no doubt, this would be the form beyond all others in which, it would be most conformable to their habits and feelings to contribute to the necessities of the state. Can there be a doubt, that Chintamun Row, Chief of Sanglia, would at this moment

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" The arguments, with which you support the principles of it, seem to me quite unan-
" swerable. That the thing has existed even under our Government, and that native
" underlings have pocketed and do pocket, what you now propose to make the perquisite
" of the Government itself, I have no doubt whatever, and it may therefore be naturally
" supposed, that a scheme by which the protection and support of Government can be
" openly and avowedly secured, would give general satisfaction. The only thing I appre-
" hend with regard to the inferior grades, to which you propose to extend the plan is,
" that they would be liable, at least in the infancy of the scheme, to have to pay the usual
" bribe to our inferior agents, besides the Nuzzerana to Government. With regard to the
" great Jageerdars, and to the petty states under our protection ; I am decidedly of opi-
" nion that it is a tax which would, in most instances, be most willingly and cheerfully paid."

" On the death of Sindia lately, when our financial embarrassments obliged us to
" apply to the Successor to his authority for the loan of a Crore of Rupees, the universal
" opinion among the natives of all ranks was, that we demanded a Nuzzerana, and so con-
" formable was that to Native prejudice and Native usage, that had there been anything
" in our engagements with Sindia's state, that would have warranted it; I should have
" proposed that this Crore should have been a Nuzzerana, instead of a loan. The one
" would have been much more difficult to obtain than the other. At all events, I am al-
" most satisfied that a Nuzzerana of 50 lacks might have been obtained, as easily as the
" loan of a crore. We might, unquestionably, on that occasion, have made a Nuzzerana
" the price of our recognition of the Baza Bai's authority. But it would, I think, have been
" injudicious to have commenced a system, in itself perfectly just and reasonable, with
" a state which was nominally at least independent."

" In the midst of my preparations for my departure, I have not leisure to enter more
" fully into the details of your plan, which appears to me one of great importance,
" and if adopted generally throughout India, calculated greatly to benefit the state, with-
" out the least sacrifice of any good feeling towards us."

" Your's most sincerely,

" (Signed) J. STEWART."

22d May, 1828.

moment willingly purchase, at almost any price, the liberty he has so long, and so anxiously solicited to adopt an heir. This has, from fear of a precedent, been hitherto refused him; and yet it has been deemed so little desirable, that his Estates should lapse to Government; that though old, he has been recommended to marry again, which he has done; and it is not improbable, if he has no child, that a spurious heir, (a stranger to his blood,) will be the inheritor of his lands, instead of the nearer relations he would have chosen, if allowed to adopt.

65. It has been strongly argued, that Government should keep this question in its own hands, as it would prove a check upon the conduct of the individuals whom it effected: my opinion is decidedly contrary. The consequence of such policy is, that all this class are through life agitated with hopes and fears; and often spend large sums upon natives, who impose upon their credulity. We ought in policy, as well as in mercy, to be decided in our course, to declare where we mean to admit succession, and where to refuse it. Times of alarm and exigency, may require that we should keep individuals in suspence, and upon their good behaviour; but though this may be the way to bind men to the purpose of the moment, it can never tranquillize and settle their minds.

66. I should propose to associate with the establishment of Nuzzerana, a proclamation declaring all lands on which it is fixed, private property, unless forfeited for treason; for debt to the state, or unless lapsing from there being no heir within the limit of consanguinity, that is permitted to be adopted.

67. I can

67. I can have little doubt, but many who can claim from their engagements, exemption from this tax upon their descendants, will desire to be included in the number who are subject to its operation. If they do not; the right to their inheritance, where there is no direct heir, will become as hitherto, a subject of deliberation with Government, and be decided according to expediency.

68. It will be a question, if the principle of Nuzzerana is established, whether there should be any retrospect to the condition of the families, whose Estates have lapsed since we came into the possession of the Deccan. From the examination of the list of those lands that have been resumed, there are few that from their tenures, and the circumstances of the individuals by whom they were held, could claim to be restored. The case of the Purundaree family is a decided exception. The petition of the adopted son is now before Government, and merits, in my opinion, the most liberal consideration. The family is one of rank and consequence. Its fall was sudden and unexpected. The most unpleasant impressions were made upon the class to whom the family of Purundaree belonged, by our resumption of its estates; and this measure being unaccompanied, as similar acts of the Peishwa had been, with raising others, naturally excited an alarm that was not relieved by one ray of hope. The Collector of Poona informed me that he was surprised to find, the regret with which the lowest inhabitants of the country spoke of the extinction, for such it was of a Ghur, (or house,) whom they had so long looked up to as among the first in the land. The high reputation of personal qualities of a late Jageerdar of

Aboo Purundaree, added to the sentiments of general regret, I should certainly recommend the restoration of this Jageer, but, I would accompany it with the payment of the heavy Nuzzerana, fixed for permanent adoption by the widow; and this measure will, if adopted, be not only deemed one of great liberality; but will, I am satisfied, be a most popular introduction of the tax of Nuzzerana among the class to which the family of the Purundaree belonged, and it will impress all ranks whom it affects, with a just sense of its prospective benefits to their families.

69. The exact scale for smaller Enamdars, Village Officers, &c. &c., can be fixed upon a more minute inquiry. It should be moderate, and vary according to the degree of consanguinity and adoption, the same as the Jageerdars. This is accordant with Native usage, and it is accordant with justice; for the less claim on expectation, the greater the boon.

70. The argument that the party* may not be able to pay it requires no attention; for it will become the duty of Government to fix, on full information, the payment on a scale proportioned to the means of the parties. To do otherwise, would be to put a price upon an article beyond its value; and consequently to render it unsaleable. I certainly find it the opinion of many experienced Revenue Officers of this Government, that

* The succession of the person of the family, who is to do the duty of the Village Officer that belongs to it, is much regulated by the opinion of the Collector as to his fitness. This Agent of the family has separate dues as the outer peison, and these may often enable him to pay even a small Nuzzur, but such, as many other charges, would fall generally on the family, and not the individual, who, without being its head, might be its efficient representative.

that this tax, however expedient, as it applies to Jageerdars and Wuttundars, will be found the reverse, if extended to the lower orders, who hold Grassia lands from Patells and from Village Officers. It is argued, that it will be impossible to collect from such parties, any revenue that will render it an object. That they are too poor already, and that, if taken from them, it will ultimately fall upon the Ryot, who is already overassessed. It is further assumed, that they are already too confident in the permanence of their condition to value that additional security they would obtain from a receipt or certificate.

71. I am certainly not convinced by these arguments—no tax can be popular on the class on whom it was imposed. It may, however, be comparatively so, and when the state is in necessity, the question is how far it is justifiable, and will be productive; my opinion is that if Nuzzerana is limited to the higher classes, it will never be so. It is not meant to be levied on any living occupant, and will not, therefore, excite any present discontent. Its operation is prospective, and will be gradual; more is not intended to be taken than the parties can pay without distress to themselves, or giving them a pretext to distress others; but there are two grounds, on which I should be most reluctant to abandon the levying Nuzzerana on the lower classes of hereditary landholders and officers. First, on account of the principle, which will never be recognised to be just, unless very general in its application; next, because the future productiveness of this tax must depend upon its extension. It is from the almost daily payments of a few Rupees, more than the occasional heavy fine that the Revenue will benefit, and after

all

all I am satisfied, the Collector would only receive for the Government what is now taken in nine cases out of ten, by some of his Native servants. For these reasons, I must be adverse to the exemption of any classes, though I am willing to fix it as low as their condition can require; and in special cases of proved inability, to forgive it altogether. I cannot, from the nature of the tax, entertain an apprehension that it would ever fall upon the poorer Ryots in any way that could increase the distresses they now feel from our assessment.

72. It would be essential to accompany the establishment of this tax with such measures as are calculated to add, in the minds of those on whom it is imposed, to the security and confidence in the continuance of their condition, and nothing occurs to me as more likely to do so, than giving to the higher classes, Sunnuds or deeds, and to the lower, commissions or certificates, specifying their possession, whether in land or office, and the terms of its tenure. These might be signed, as found expedient by the Government—the Secretary of the Department, to which the party belonged, or the principal local Officer. Such documents should be granted, whenever the right of the heir was established; where that was doubtful, a special Punchayet should determine the question. Every Sunnud, commission, or certificate, should be registered, but none should be deemed valid beyond a twelve-month, the party holding which, had not either paid his Nuzzerana, or obtained in writing, from the Agent or Collector, a further extension of the period, as a special indulgence. This may appear arbitrary, and as likely, in many cases, to press hard upon individuals, but so does

every

every tax, and, unless we are prepared to abandon the benefit, we must not be deterred by the representations of individuals, or the objections and obstacles made by Local Officers, from carrying it fully and vigorously into effect.

73. My conviction is complete of the practicability of establishing Nuzzerana, as also of the revenue it will produce,—and the increased confidence it will impart to almost all the classes of our subjects on which it was imposed.

74. My own experience and judgment upon this point have been confirmed by my communications with intelligent and able Natives. Bullajee Punt Nahtoo, a Brahmin, who stood deservedly high in the estimation of the late President, and who is singularly well acquainted, both with the frame of our Government, and the constitution and feelings of the Native community to which he belongs, gave me, when I consulted him confidentially, a very decided and strong opinion upon this subject.

75. The establishment of Nuzzerana, he said, in the manner you contemplate, will, in time, be most productive, as it will increase with the increasing prosperity of the state; but it will do more good than you imagine. Every one who has a Jagheer thinks you are looking to his death, or want of direct heirs, to add to the Company's revenue. He is unhappy about his family; his wives are always plaguing him to know what will become of them. His followers are all unsettled, and the ties of hereditary attachment are broken. If he wants

to make wells, or to improve his lands, or to add to his house, Soucars will not trust him. They know if he has no son, the succession will be a doubtful one, and if he has a son, he may die of the cholera, and then the Government will take his estates, give a few pensions to their widows and servants, but take little, if any notice of creditors. All persons in the Deccan of rank and family expect sooner or later to be extinguished; but if estates are declared to be property, though you do make some limits as to consanguinity in cases of adoption, they will pay any Nuzzerana with pleasure. It is what they have been accustomed to. It belonged to a Government under which they might be oppressed, but their order existed, and they will hail its revival, because they will think that you have determined on exacting this Revenue from them, instead of looking to the lapse of their lands, and it will give them a confidence in the continuance of their families, which not one of them now has.

76. Ballajee Punt Nahtoo delivered his sentiments upon this point with such feeling, and with (as he informed me) a perfect conviction that he was right,—"not one of those," he repeated, "of whom you speak, is at rest in his mind. He is thinking of nothing, but how he shall continue to prevent his lands from being resumed; but what he has heard of other countries, and what he has already seen in this, renders him hopeless. He believes all are alike doomed to perish. The establishment of Nuzzerana upon the terms you state, will create a different impression. It will tranquillize not only the Jagheerdar, but his family and adherents; and if you could manage any way to give more employment to these

persons,

" persons, or at least to those that were efficient, it would do " great good. Assuredly," this sensible Brahmin added, " it will " not be well for your Government, when there are no Natives " of rank and property, who can satisfy the people of the coun- " try, with whom they have influence, that your Sircar, notwith- " standing the great changes it has made, and some of its rules " and regulations,* is, upon the whole, a just and merciful " Government."

77. I asked Ballajee Punt what he thought of the Nuzzerana as extended to Enamdars, Wuttundars, Village Officers, and others. He said that he had no doubt it would, in time, be very productive, but that it would require great care in its introduction, and much attention to usage. Many of these usages, he observed, would not be found in the Native Records or Registers, for, in many parts, though a Nuzzur was always taken from every person, however low, that succeeded to land or office, it was generally included among the undefined perquisites of the local managers, or one of his deputies. It continues, I believe, he said, smiling, to be given still in your countries, in some shape or another; and nothing will be so likely to put an end to such irregular and concealed receipts, as its being openly taken by the Collector, and then he added, the Kaghuz (certificate) you mention will be highly prized. It will be a recognition of the right, and add to the importance which these people

* Mr. Dunlop, the Judge at Poonah, to whom I repeated Ballajee Punt's remarks on this point, told me that he was very sure upon the subject of the Regulation, as a designing Vakeel had lately instigated some of his Ryots to oppose him. This, Mr. Dunlop added, I instantly put right. But Ballajee's feelings and pride were so much hurt, that he talked seriously of resigning the Jaghire he held in the Company's dominions.

people attach to the smallest Wuttun, and, though you must commence moderately, the amount will increase with the prosperity of the country, and that will be promoted by the confidence of their continuance, which this measure will impart, throughout all ranks and classes of men to whom it applies.

78. I did not speak to Ballajee Punt Nathoo till I had written the previous part of this Minute; I merely put the questions I have stated to him, and his answers were given at once, in the most unreserved manner, and I have translated them literally. I state these facts because the Board are sufficiently acquainted with the character of this respectable man, (who is himself a Landholder,) to be able to appreciate the weight due to his testimony; but that appears to me to have an intrinsic value, from its obvious good sense and truth, that renders it independent of all impressions of individual character.

79. There is no part of the administration of our Territories that has been more improved than that relative to the Native Public Servants, both in the Judicial and Revenue branch. In the latter, it may be affirmed that, some years ago, the appointment of a Collector from the new tribe of servants he brought with him, produced a petty revolution in the province to which he was nominated. This system has been changed, and though he may suspend or fine a Native Public Servant; he cannot, by regulations, dismiss one that holds a situation of thirty rupees per mensem, without recording the reasons at length in the language of the country, and transmiting an English translation to Government, which can, in its discretion, confirm, mitigate, or annul such punishment. 80. Though

80. Though the power of the European Civil Servants have by these, and similar regulations, been greatly restricted, this is a branch of our administration which I am satisfied may be still improved.

81. If we desire the Natives we employ should rise to the higher stations, to which it must be our object to point their ambition, both in the Revenue and Judicial branch, we must form their minds as they pass through the inferior grades for the duties we mean to assign them. We can seldom, if ever promote Natives of rank and respectability, who have not been educated in our service, to be Sudder Ameens, Dufterdars, and Kamavisdars. Their want of knowledge of those forms, which constitute so great a part of our system, presents almost insuperable obstacles to their employment. Those who are reared in our service, have often every quality but that self-confidence and independence of mind, which are essential to the high duties to which they are called. The cause of this is obvious. They can rise to no stations in which they are not much dependent on the will or caprice of their European superiors, and those are often very young men.—I speak from full information, when I state that though the excellent regulations lately enacted at this Presidency, have effected a great and salutary reform in this particular, it is not complete. I know no mode in which abuse of power can be better prevented, and that confidence imparted to this branch of the public service, than by giving a warrant or commission to the higher classes of Native servants employed in the Civil Departments, of which they could not be deprived but by the authority of Government. The Judge or Collector would, of

 course,

course, have the power of suspending them, and that of fining them might be continued, but it should not be competent for any authority less than Government, to deprive such person of his warrant or commission.

82. In cases of obvious incompetence, proved corruption, or contumacy, such Officers might be dismissed upon the recommendation of the Collector; but all doubtful cases should be investigated by a Punchayet, composed of persons of his own class, or by the Adawlut.

83. This procedure would aid the other arrangements in giving value to the condition, and make this branch of the public service an object of greater ambition than it is at present to the higher and more respectable of our subjects: Native public servants would, when they attained stations, have a security beyond what they now enjoy. From becoming more independent, they would not only be more efficient to their local duties, but be examples to their countrymen, and having shaken off that servility which now marks this class, would aspire to that rank and character, to which it is our great object to elevate them.

84. Many objections probably would be made to this measure: all men are reluctant to part with power, and this sentiment is often strongest in the minds of those who are most conscious of its just exercise, but others will only see in it, the diminution of their own consequence, and treat it as calculated to excite a troublesome and insubordinate spirit in this branch of the establishment; but its connection with the general

administration

administration of the country, must supersede all such local and limited queries of this important subject.

85. If the warrants or commissions I propose are granted to the Native Officers of the Civil branch, they would pay a fee proportionate to what is taken from Subadars and Jemadars, which amounts to about four per cent. on the annual income, or half a month's pay. This fee would be associated with advantages that would make the parties cheerfully pay, and it would add to the revenue, while it rendered more general the application of the principle, from the extension of which we must look to the increase of this resource. I shall not lengthen this Minute by stating the opinion I entertain regarding the transfer or sale of lands; this will be the subject of a future Minute. I shall content myself, at present, with stating my opinion, that the habits and prejudices of the inhabitants of some of our Provinces are so distinct from that of others, that it would be most impolitic to follow any general rule. We may with safety, in many parts, permit the person possessed of land to sell it to any purchaser, but this latitude would, in other districts, disorganize the whole frame of the society. There are, and must continue, in some Provinces restrictions, that will ensure to Government land-holders that are looked up to and respected by the people among whom they dwell; but, under such restrictions, I am not aware of any serious objections to the transfer of property, when families of rank fall into poverty and distress through their own follies and dissipation. On such occasions, their being succeeded by more wealthy, more industrious, and equally respectable persons, would benefit the community, and would bring none of

that

that odium upon Government, which always attaches to its resumption of Estates long enjoyed by the higher classes of the country.

86. This measure must be viewed as prospective in its benefits, and its success must be looked for in its gradual operation. The principles upon which it is grounded must be fixed, but Government will for a period exercise great latitude as to their introduction. Cases of exception will at first be frequent, but they will diminish; and it will in time settle into an ordinary; and, if extended throughout India, a profitable branch of Revenue to the State, and one which in its effects will, or I am mistaken, prove as beneficial to those by whom it is paid as to the Government, by which it is received. Of the necessity of some fixed rules upon Nuzzerana, we have evidence from the frequent references that have been made regarding it, during the short period that I have presided at this Board; several of those are still undecided, and will remain so until we settle the principle of our future proceedings regarding such questions.

87. Considering that the propositions in this Minute embrace principles that may in their extended operation be found beneficial, or otherwise to the general interests of India, and in their application to the Jageerdars of the Deccan, and the adherents of the Ex-Paishwa, not only affect political questions of magnitude, but in some respects vary from principles laid down for our guidance by the Supreme Government, I propose that the subject be submitted to the Governor General in Council, by whose sentiments and instructions it will become the duty

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of this Government to be guided in the partial or general introduction of Nuzzerana, throughout the territories of the Bombay Presidency.

(Signed) JOHN MALCOLM.

True Copy,

(Signed) W. NEWNHAM,

Chief Secretary.

To

W. NEWNHAM, Esq.

Chief Secy. to the Govt. at Bombay.

SIR,

Terrl. Dept. Revenue. I am directed by the Right Honorable the Governor General in Council, to acknowledge the receipt of your letter of the 26th ultimo, with a copy of a Minute by the Honorable the Governor of Bombay, on the subject of levying Nuzzerana, or offerings from the various classes of our Native subjects, holding lands or offices under the state, considered both as a political measure, and as one conducive to the financial interests of the British Government.

2. His Lordship in Council having perused the above-mentioned paper with the attention which its great importance demands, has considered it expedient, before coming to any final determination on the subject, to obtain the opinions of several of the public functionaries of this Presidency, and particularly of those who are employed in the Western Provinces; to whom copies of the Minute will accordingly be sent, with directions to report, how far the plan of levying Nuzzerana on succession to Estates or Offices, is applicable to the districts under their authority, and could be expediently adopted in them.

3. The

3. The matter being one of great and general interest and importance in its relation to the administration of British India, His Lordship in Council proposes likewise to solicit from the Honorable the Governor in Council at Fort St. George, a communication of his sentiments upon it.

4. His Lordship in Council is also desirous of obtaining a fuller explanation of the views and intentions of the Honorable the Governor, in regard to the rules to be prescribed for the practical enforcement of the plan, and particularly of learning, whether it is intended that all Jageers, and other similar tenures, shall be continued to heirs, subject to the payment of Nuzzerana, without question as to the validity and nature of the titles; or whether the receipt of that cess is to be held out as a compromise of doubtful claims, or is merely to be an incident in the recognition of titles admitted to be valid.

5. It would be satisfactory to the Governor General in Council to receive at the same time a Schedule of the different kinds of tenures, (official or otherwise,) which it may be proposed to subject to Nuzzerana, and of the rate to be charged to each, with an explanation of the circumstances and character of the parties by whom they are usually held. And his Lordship in Council further requests that, if any estimate has been formed of the probable amount of revenue, which would be annually realized on account of Nuzzerana, the result may be communicated.

6. In conclusion, I am directed to observe, that his Lordship in Council is decidedly against entertaining the idea of levying

Nuzzerana

Nuzzerana from Independent States, Princes or Chiefs, though under our protection, as well as from the Proprietors of Estates under a permanent settlement.

I have, &c.
(Signed) HOLT MACKENZIE,
Secy. to the Govt.

FORT WILLIAM;
The 29th July, 1828.

Territorial Department,
The 29th July, 1828.
(True Copies,)
HOLT MACKENZIE,
Secy. to the Govt.

MINUTE

By the Secretary to the Commissioner.

1.—THE desire repeatedly expressed by Government to receive a fuller and more connected account than has hitherto been furnished of the state of Landed Property in this District, the different descriptions of tenures by which it is held, the classes of persons who have been admitted to engage as proprietors of the soil since the accession of the British Government, and the rights, privileges and condition of the agricultural population of Cuttack generally, has induced me to digest into the form of a Minute or Memoir the information collected by me, and the opinions which I have formed on these highly important questions, whilst in charge of various Revenue and Judicial Offices under the authority and controul of the Commissioner.

2.—Though not necessarily connected with the topics of discussion above indicated, I shall take advantage of the opportunity to submit my sentiments relative to the arrangements, which it seems expedient to adopt on the expiration of the existing settlement, as also on other miscellaneous points connected with the future administration of the Revenue affairs of the district.

3.—I am fully sensible that the details, which I am about to record, will fall far short indeed of a complete determination of the principal questions at issue, considered even in the broadest point of view, and that my knowledge is particularly defective on the most important branch of the enquiry, viz. the rights and privileges of the Ryots; but I conceive it my duty to supply to the best of my ability the species of

 information

information respecting the affairs of the district so often called for by Government, and I feel persuaded that, however imperfectly my task may be executed, considerable advantage will result from a comprehensive discussion and a right general understanding of the whole subject which may open our eyes in some measure as to the state of things we shall have to encounter, prior to our commencing the work of analyzing individual cases, and of attempting to resettle the district on the principles prescribed by the recent orders and resolutions from the Territorial Department.

4.—Should my Report be deemed worthy of any notice, I shall feel honoured by it's being laid before His Excellency the Most Noble the Governor General in Council, through the customary channel.

5.— The first branch of my subject may be conveniently considered under the two heads pointed out in the resolutions of Government in the Territorial Department, dated 22d December, 1820, viz. 1st, The nature and extent of the rights, which the different classes owning, occupying, managing or cultivating the Lands in Orissa, or collecting the Rents and Revenues derived from them, enjoyed or according to the custom of the country, and the sense of the people were entitled to enjoy at the period of our acquiring the province of Cuttack; and, 2dly, The degree in which those rights have been affected by the operation of our Laws and the system of administration pursued by the Executive Officers, Revenue and Judicial.

6.—On the conquest of Cuttack by the British arms, the Jummabundee papers given in to the Commissioners appointed to manage it's affairs, by the Phur Nuvees, or Record-keeper, and the principal Sudder Canoongoe of the Mahratta Government, exhibited the province in it's too great geographical and political features of the Rajwareh, comprizing the hilly Country on the Western frontier, and extensive marshy woodland tracts along the sea shore to the East; and the Mogulbundee

or

or plain and open Country into which the Mogul settlement and Thanehs had been introduced; the former parcelled out in divisions called Killahs, amongst certain Rajahs, Sawunts, Chieftains or Zemindars, who paid only a light inadequate tribute, and the latter divided into about 150 Pergunnahs, under the management of thirty-two Amils.

7.—Nearly every Pergunnah appears in those papers subdivided with remarkable uniformity into some two, three, four, or more of the following allotments or Mehals, viz.

Talooka Chowdree,
Talooka Canoongoe Willalty,
Talooka Canoongoe,
Talooka Sudder Canoongoe,

AND

Talooka Muzkooree, or Moquddummee Muzkooree, or simply Muzkooree.

Many Chowdrees and Canoongoes are often exhibited as holders of Talooks in one single Pergunnah. In some comparatively rare instances a Talookdar is observable who does not bear the title either of Chowdree, or Canoongoe. The Sudder Canoongoes, or Mahashyes, appear as Talookdars in some of the Pergunnahs only placed under their official controul in the four divisions of Cuttack, Bhudruck, Soro, and Balasore. In a few of the Northern Pergunnahs, the subdivision of Tuppah is used instead of Talook. Under the head of Talooka Muzkooree, or Muzkooree, is specified in each Pergunnah a number of Mowzas stated to be under charge of, or the Revenues paid through, (Marifut) most commonly the Moqudduin, sometimes the Karjee or other Surberakar, and occasionally, but rarely, a Talookdar or Zemindar. Under this head also are comprized many of the lands called Kureedghee Bazay Asamean, and a considerable number of the Putnas.

8.—The only exception to the above general subdivision of Pergunnahs into the Talooks of Chowdrees and Canoongoes, and the separate villages

villages of Muzkooree Moquddums, &c. is that a few are entered entire as held by Zemindars. The instances of departure from the general rule are so rare, that they may without inconvenience be noted in this place. They are as follows.

Pergunnah Coordais, } Zemindaree Narain Chotra.
Ditto Culjoory. ..... }

Ditto Saibeer.—Zemindaree Rugoonauth Deo, Rajah of Putteah.

Ditto Ootikun.—Zemindaree of Bulbhudder Bhunj, Rajah of Kunka.

Ditto Shahabad.—Zemindaree Ram Raee and Gobind Raee.

Ditto Jynabad.—Nilkunt Zemindar.

Ditto Soollannaghur.—Zemindar Gobind Chunder.

Ditto Rahung Serain Chowbeescoodh and Limbaee.—Under Amils, the latter in charge of Moquddums.

9.—In addition to the subdivisions described in paragraph 7, should be noticed the smaller Killajaut estates comprized within the limits of some of the S. E. Pergunnahs, and the Mehals under Huzzoor Tehsil. The denomination of the holder or engager for the Revenue of the former is rather irregularly entered. In some cases his name simply is specified; in other instances he has the title of Khundait, and often is called Zemindar. Killah Koklo is written simply "Marifut Hulder Hurrichundun." The Mehals under Huzzoor Tehsil were of a peculiar class, the Meersamanee, Khansamanee, Jam Dar Khaneh, Hur Nuwwabee, &c. consisting either of entire Mowzahs and Putnas, or of a variety of small parcels of land taken from the Ruckba of a vast number of adjoining Mowzahs. If of the former description, they were engaged for by the Moquddum or the Poorsettee; if of the latter, by the parties, or their heirs, in whose favor the several alienations were made. The rents of the whole of them being alotted as the pay and emoluments of particular departments of the Nuwwab's household, and servants of the State, their accounts were kept separately.

10.—From the above statement it will be apparent that the denomination of Zemindar was given in the Official Records of the Mahratta Government

Government down to the latest period, to the holders only of one or more entire Pergunnahs, and to the Rajahs and Khundaits of Killahs; but in common language, and often in the later Sunnuds of the ruling Power, the titles of Talookdar and Zemindar were used as synonimous, and applied indifferently to the same individual; and it is quite notorious that the phrase Zemindaran-i-Pergunnah Fulan, or the Zemindars of such and such a Pergunnah, was in common use, by which it was intended to designate the Chowdree and Canoongoe Talookdars.

10.—I insert below specimens selected at random of the form of entry observed in the Jummabundee papers of the Mahratta Government, which were translated and submitted by Mr. Trower to the Board of Revenue in 1813, under the name of Pergunnah Registers. An attentive consideration of these Extracts must, I think, of itself lead to a pretty decided opinion as to the system on which the Khalisih Lands were held, managed, and superintended under the Native Governments of the Country.

EXTRACTS.

Under charge of Dadoo Gobind Amil.

Pergunnah Hurrihurpore.	*Jumma settled for* Kahuns.	Puns.		*Deductions on account of Lakhiraje Lands authorized. Charitable allowances, Bund repairs, Salaries, &c.*	*To be paid into the Cuttack Treasury.* Kahuns.	Puns.	
Talooka Guttesur Chowdree, . .	3428	13	0	*Note.* These are all detailed in a variety of separate columns in the original, but it is unnecessary to notice them here.	2628	14	15
Talooka Chintamun Chowdree, . .	12178	8	0		91032	6	10
Talooka Jyeram Canoongoe Wilaity,	5926	15	0		4310	15	6
Talooka Praundhun Canoongoe, .	1378	13	0		1046	13	0
Talooka Muzkooree.							
Mouza Umdurrur, under charge of Bystum Churn Moquddum, . .	1271	8	0		1002	6	0
Kismut Mouza Digessur by Sreekur Bissoee Moquddum, . . .	267	1	0		210	6	15
Mouza Dewul Saee by Gopal Churn Moquddum, ...	1265	5	0		997	11	0
Mouza Allah, &c. under charge of Goburdhun Maintee ditto, . .	1021	9	0		805	1	18
Mouza Jugganatpore, &c. ditto Monohur Lall ditto, . . .	1093	11	0		861	8	10

Mouza Busuntpore under charge of Hirday Maintee Moquddum, . .	606	15	0		478	7	0
Mouza Dersurdeolee ditto of Luchmun Bhartee ditto, : . .	872	12	0		687	7	0
Kereedghee under charge of Bazee Asamean, ...	4899	12	0		3748	12	15
Sayer, ...	3035	5	0		0	0	0
Total of Pergunnah Hurrihurpore, .	37241	15	0	.....	25910	9	5
Pergunnah Gunto Bissee.							
Talooka Bhagiruttee Chowdree, .	2173	12	0		1555	1	0
Tallooka Puhlad Chowdree, . .	2434	5	0		1728	3	5
Talooka Bhugwan Chowdree, . .	3164	2	0		2215	9	0
Talooka Russeekchurn Canoongoe,	2769	15	0		1951	6	0
Talooka Muzkoorec.							
Mouza Saligram under charge of Nursing Maintee Moquddum, -	95	3	0		69	11	0
Mouza Soolee Sasun ditto Pahalad Mahapater ditto, . . .	91	2	0		65	10	0
Mouza Poicaun under charge of Sham ditto ditto, - . .	181	6	0		126	1	15
Mouza Bulrampore Khyrat of Somnat Brahmin, - . . .	1500	0	0	1500	0	0	0
Khureedghee under charge of Bazee Asamean, ...	2906	3	0		2072	2	0
Sayeraut Jusmuntpore, . . .	725	5	0		0	0	0
Total Pergunnah Guntoo Bissee, .	16041	3	0	.....	10185	12	0
Pergunnah Khundee Bissee.							
Talooka Gopinat Chowdree, . .	5103	13	0		4667	9	0
Talooka Kirteebaus Canoongoe, .	2327	0	0		2128	11	0
Talooka Sridhur Canoongoe, . .	2415	6	2		2209	8	0
Talooka Somenat Canoongoe, .	2641	10	0		2415	15	0
Talooka Uchootanund Canoongoe, .	4102	2	0		3752	2	0
Talooka Muzkooree.							
Mouza Sidlow under charge of Moochpaun Soonder Roy, . .	256	12	0		232	10	0
Mouza Dooltee Aimah ditto, ditto Permanund Maintee Moquddum,	195	5	0		179	10	0
Total of Pergunnah Khundee Bissee,	17042	1	0	.....	15586	1	0
Under charge of Mohun Lal Amil Pergunnah Randia Orgurrah, according to the year 1209 *U.*							
Talooka Sudder by Kishenpersand Race Mahashye (Sudder Canoongoe of Budruck,) . . .	5811	0	0		5146	14	10

Talooka

Talooka Canoongoe Willaity by Jusmunt Raee, - - -	2216	0	0		1995	9	0
Talooka Fakeer Chowdree, - -	1825	15	0		1687	6	0
Talooka Bipchurn Chowdree, - -	20469	5	0		18177	13	0
Talooka Deenbundoo Mungrauje, -	4368	7	0		3819	10	0
Muzkooree.							
Mouza Churnea by Sham Jee Moquddum, - - - -	866	10	0		855	14	0
Kers. by Bhagwut Maintee Karjee, -	792	7	0		782	7	0
Mouza Nuppung by Newul Kissore Moquddum, - - -	24	2	0		23	13	0
Mouza Phoordung by Sridhur Mainty Karjee, - - -	63	12	0		63	0	0
Mouza Koontulla by ditto ditto, -	187	14	0		185	13	0
Mouza Baunta Khyrat by Mohunt Ram Rutun Doss, - -	300	0	0		300	0	0
Total of Pergh. Randia Oorgurrah, .	36944	6	0	.....	32688	1	0
Pergunnah Durachour under Juggernauth Puharaj Amil.							
Talooka Sudder, - - -	2945	6	0		177	6	0
Talooka Chowdree, - - -	2544	10	0		1298	13	0
Talooka Canoongoe Willaity, - -	416	4	0		177	6	0
Mouza Jamsoolee, &c. - - -	2323	4	0		2323	4	0
Total...	8229	8	0	.....	5570	12	0
Pergunnah Balkhund.							
Talooka Kishenpersaud Raee Mahashye (Sudder Canoongoe,) -	3731	0	0		3033	8	0
Talooka Oochubanund Putnaick Canoongoe Willaity, - -	8336	0	0		7214	5	0
Talooka Bikram Chowdree, - -	8687	0	0		7479	15	0
Talooka Soobulchurn Chowdree, -	520	0	0		449	12	0
Muzkooree Muquddum.							
Mouza Kunnye Binda under charge of Mokoond Mahapater, - -	717	0	0		634	2	0
Keeedghee Bazee Asamean, - -	915	5	0		915	5	0

12.—When the first settlement of the Revenues of the Province was formed in 1212 Umlee, by the British Collectors, the whole of the individuals whose names were found in the Mahratta accounts, as the Zemindars, Talookdars, Muzkooree Moquddums and Muzkooree Surberakars of the several subdivisions noticed (or their heirs) were allowed to enter into engagements direct for the Revenues of their respective Mehals, though of the two first mentioned classes by far the greater

greater proportion had been for many years set aside by the Mahrattas. For the year 1212 U. they were entered merely as follows (vide Mr. Ker's settlement accounts.)

Pergunnah.—Denomination of Land.—By whom held, Jumma, &c.

		Khns.	*Puns.*
Soonhut.—Talooka Sudder.—Roopnarain Canoongoe,	.	0	0
Talooka Chowdree.—Juswunt Chowdree,	. .	0	0
Talooka Canoongoe Wilaity.—Ochub Canoongoe,		0	0
Talooka Canoongoe.—Chytun Canoongoe,	.	0	0
Mouza Gugrapaul.—Rampersaud Moquddum,	.	0	0

and the engagements were drawn out in Persian, in terms corresponding. But from the time of the triennial settlement for 1213, 1214, and 1215, Umlee, (the same individuals continuing in possession) the heading of the third column was changed to "*Proprietors* of the Land," in Persian, "*Malikan-i-Zemeen*," as which the parties engaging at that period (or their successors) have been ever since entered and recognized in the most explicit and unreserved manner. The several Mehals retained the designation of Talooka Chowdree, Talooka Canoongoe, &c. until Mr. Buller's settlement, when a local appellation was assigned to each taken from the principal Village, as Talooka Poorun, Talooka Kanteej,hur, Zemindaree Delang in Pergunnah Limbaee, &c. and this mode of entry has since uniformly obtained. The Sudder Malgoozars very soon dropped their distinctive titles of Talookdar, Moquddum, &c. for the more general one of Zemindar, which is now invariably applied to the individual engaging directly with the Collector in all but Khas and farmed Mehals.

13.—We see clearly from the above what classes and descriptions of persons were allowed to enter into direct engagements with the Government, as actual proprietors of the soil, under the provisions of Regulation XII. 1805.

14.—Nothing can be more obvious on a cursory view of the subject, than

than the want of all previous title on the part of *some* of these engagers to be considered Malikan *Zemeen*, or Proprietors of the Land comprized in their Villages, as for instance the Surberakars of several of the Muzkooree Mouzahs who were merely the Karjees or Putwarries entrusted temporarily with the collection of the public Revenues assessed on them after their separation from some other management, and the Poorsettees or Head men of a particular class of Putnas, whose Office was then as it still is in parts of the District purely elective, and depending entirely on the good will of his Constituents the inhabitants of the Putna. I might extend the observation also to several of the Gomastahs of the Sudder Canoongoes, who held the Surberah of a Village or two (afterwards their Zemindaree) merely on condition of Service, or Shurt Khidmut, of which more will be said in another place.

15.—The question naturally follows, and it is one no longer of mere curiosity under the general tenor of the Resolutions of Government in the Territorial Department, dated 22d December, 1820, what right had the Zemindars of Killahs and Pergunnahs, the Chowdree and Canoongoe Talookdars, and the Muzkooree Moquddums to be designated actual Proprietors of the soil at the time they were admitted to engage expressly as such by the Officers of the British Government? If it shall appear that they had no title of ownership, correctly speaking, in the land, what was the real nature of their situation and privileges at the period adverted to?

16.—To answer these questions at all satisfactorily it will be necessary to refer cursorily to the history and political condition of the Province, at the time when it first attracted the bigotry and cupidity of the neighbouring Mahomedan States.

17.—Under the Government of the Native Sovereigns of Orissa, the whole Country which extended for many Centuries from the Tirbeni Ghat near Hooghly to Rajamundry on the Gordaveri, or at least that part

part of it called Ootkul Des, (corresponding nearly with the limits of the modern Province,) was divided exclusive of the vast tracts held in Jagheer tenure, into numerous circles or allotments called Bissee and Khund, afterwards the Pergunnahs of the Moguls. Each of these petty districts was managed by two classes of Officers,* the one called Bissoee and Khund-adipati, or simply Khund-puttee (terms signifying "Chief of a division") who had the chief superintendence and direction of affairs, and conducted the Police duties with the aid of an Officer called the Khundait; and the other an Accountant of the Kurn Cast called the Bhoee Mool (a title still well known in Khoordah,) who, as the name implies, superintended more immediately the collection of the Revenue, drew out the accounts of produce and cultivation, and kept a Register of all the particulars of the Lands. The Officers in question, of whom there were sometimes two or three of both classes in a large Bissee or Pergunnah, had each particular portions under their own immediate charge, as a four Biswa, six Biswa, ten Biswa † Talook, though they were to a certain extent jointly responsible for the payment of the Revenue assessed on the whole division, and acted collectively in the discharge of several of their most important functions. There were besides these common Revenue and Police Officers, the great Military Jagheerdars styled Maha Naik, Sawunt, Khundait, Bhoo-putee and more commonly Bhooyan, who held as hereditary fiefs the mountainous and woodland tracts on either frontier, with some portion of the open plains, and likewise the Ministers and servants of the Rajah, the Bewurta, Senaputtee, Raee Gooroo, &c. who derived their emoluments from extensive grants of unassessed lands.

18.—The above was the state of things found by Rajah Jye Singh the

* *Note.*—According to some accounts the Head Officer was called Purcha or Chief Director. Amidst many conflicting and contradictory Statements I have adopted that which seems to me the most probable and is best supported by collateral evidence.

† *Vide.*—The Chuit Biswa and Das Biswa divisions of Zillah Panchghur in Khoordah, now nearly obsolete, noticed in Mr. Forrester's report of April 1820; many Bills of Sale also define the share of the Pergunnah sold by the terms four Biswa and ten Biswa Talook, &c. &c.

the General of Akber, and Tooder Mull, or as the Oreahs call him Toorul Mull, who came to make the settlement of the Province somewhere about A. D. 1580, upon the final introduction of the Mogul Thanehs, after the Province had been over-run and plundered by Kalapahar, and other Afghan Chiefs. Whatever may have been the changes which took place at Toorul Mull's settlement in respect to the amount of the regular Land rent, and the mode of obtaining a Revenue from the Country, he seems to have preserved entire the whole of the financial arrangements of the Gujputee Rajahs, altering merely the names of things by translating the Ooreah titles and denominations either into Persian, or into words of more harmonious and familiar sound, borrowed from neighbouring Provinces which had long been subject to the Delhian Empire. Thus for instance to begin with the territorial divisions or jurisdictions, the Khunds and Bissees were called Pergunnahs, the old appellation being often however retained permanently in addition, as Pergunnahs Tuppen Khund, Noon Khund, Kirwal Khund, and Pergunnahs Baloobissee, Appella Bissee, Khundee Bissee, &c. &c. The harsh Ooriah Dundpat signifying literally a boundless plain, but in practice designating a large territorial division, became Sircar, as is exemplified in the Sircar Calinga Dundpat where both words are retained; and in many of the older Sunnuds and Grants the Sircar-i-Bhudruck is called the Budruck Dundpat. It is of more importance however to notice the changes which took place in the titular designations of the local officers entrusted with the controul of the Police and the management and collection of the Revenue. The titles of Khund-adipati and Bissoee* became lost entirely in the more familiar designation of Chowdree (Chief) a word introduced from Bengal and Upper India, though probably not unknown before in the province, and the †Bhoee Mool received the appellation of the Canoongoe

* Note.—The title Bissoee is still known in parts of Khoordah, though there it seems to designate an Officer of secondary Rank. I am told that a large part of Goomsur is divided into districts, at the head of each of which is a chief called Bissoee.

† I understand Bhoee Mull to mean literally Head or Principal Accountant, but it is rendered by some Surveyor or Measurer of Land.

It should be observed that the word Vilayet is used throughout by Ferishteh in the sense of Moolk Des, or Zillah; Vilaity therefore signifies Desi or Moolkee, as we say Country.

gee Wallaity (Country or Provincial Canoongoe.) The portion of the Pergunnah under the more immediate charge of each was called Talooka, and the managers generally Talookdars. In villages which had a Purdhan or Head man, he was called Moquddum, meaning exactly the same thing, though we find the Wutun or Jageer Land of the Moquddum termed the Araziat Pudhance for more than a century afterwards in many of the older deeds of sale in different parts of the district. The Stations and Jageers of the Military Officers and Ministers of the Hindoo Dynasty, where parties of the Paiks or landed Militia of the Country were always kept up, appear in the Mogul accounts as Killahs, and their hereditary holders had their title of Bhoonia or Bhooyan, (which seems to imply Lord of the soil) translated into *Zemindar*. They were also called "Shewukan Arnee Dar," or literally Servants holding possession of Districts. The more powerful were allowed to retain the enjoyment of all their former privileges, whilst as many of the smaller ones as it was deemed expedient to interfere with, were gradually made tributaries or subjected to a full assessment, or perhaps altogether dispossessed.

19.—At the settlement formed by the Ministers of Akber it was considered just and politic to make some provision for the principal branches of the family of the dethroned Hindoo Rajahs. To the actual heir Ramchunder Deo therefore was assigned Khoordah, and the four Pergunnahs extending from thence to the Sea at Pooree, as a Zemindaree, with the title of Zemindar, and the Rajahs of Khoordah have been in consequence down to the present day styled Zemindars of Orissa. The Zemindaree of Aul or Killah Aul on the Eastern side of the district, was granted under the same title to another Member of the Royal family (who claimed the Raj as descended from the last dependent Sovereign Telinga Mokoond Deo); and Killah Puttia Sarrungurh to a third, with the Zemindaree of two or three Pergunnahs long since resumed.

20.—These

20.—These descendants of the Royal family and Shewuks, or hereditary Officers of State, were the only officially recognized Zemindars in Cuttack for a period of more than a Century and a half after the reign of Akber. Their situations answer to the sense in which the term Zemindar is used by Feristeh, who invariably speaks of the "Rayan o Zemindaran Dukhun" as powerful and formidable Chiefs, commanding troops, and possessing Forts (like the Barons of the middle ages). They succeeded by inheritance, exercised powers of life and death within their lordships or jurisdictions, maintained forces proportioned to their means, and paid, if any thing, only a light tribute, as their tenure was that of Military service. They were rather therefore Princes than Proprietors in the European sense of the term, though of course they would not allow any body to dispute the latter title with them. Mr. Thackeray in paragraph 4. of his Report to the Madras Government, dated 15th February, 1819, when speaking of the Hill Rajahs of Ganjam and Vizagapatam (who it may be observed are all Ooreahs for a long way to the Southward, were all subject for Centuries to the dominion of the Gujputtee Rajahs, and are many of them connected by descent or marriage with the Gurjauts of Cuttack) expresses very nearly what I would say of the tenure of the principal Killah Zemindars of this Province. "The Rajahs whose Countries lay at the foot of these Hills "seem rather the descendants of the ancient Lords of the Country than "of the Revenue and Police Officers of the great Native Governments, "as the Zemindars were to be considered *in other Countries* completely "subdued. It is certain the Mogul Government when strong, exer-"cised little or no real power in their Countries; they exacted only a "small Peishcush, &c. These Rajahs are to be considered rather as "Captains of the borders and Lords of the Marches, Chiefs of the Hills, "than as private Landholders; their easy Peishcush enables them to "maintain Peons, and the protection of the low Country must be consi-"dered one of the conditions of their tenure." There is a remarkable passage in Orme which I here quote as connected with the subject of the present discussion. In speaking of the Hill Chiefs or Poligars

of

of the district of Chicacole and Rajamundry (including the well known Goomsur Kimedy and Moherry, &c.) he observes, "The tradition of "those Countries says that many Centuries before Mahomedanism, a "King of Juggernauth in Orissa marched to the South with a great "Army, which subdued not only these provinces, but crossing the Kistna "conquered in the Carnatic as far as Conjeveram: these conquests he "distributed in many portions to his relations, Officers and Menial Ser-"vants, from whom several of the Northern Poligars pretend to be line-"ally descended, and to govern at this very time the very districts "which were then given to their Ancestors."

21.—I consider it however of little importance to investigate very minutely here the claim of Gunjaut Zemindars in Cuttack to be considered as actual proprietors of the soil. They manifestly stand in a predicament widely different from that of other Landholders, and I believe all are now agreed in opinion as to the necessity of maintaining them where they already exist, and the policy of cautiously avoiding any steps leading to their revival, in cases where they may be out of possession, unless some very urgent reason exist for pursuing an opposite course.

22.—The circumstances of the Khundaits of the smaller Killahs in and on the borders of the Mogulbundee, may be viewed as differing rather from the tenure of the Hill Chiefs. Mr. Forrester considers those whom he met with in parts of the Country under his charge, to have been indefeasible proprietors of the soil. Their Mehals consist generally of one or two entire villages called the Nij Gaon, and portions of lands in a number of surrounding Mouzahs, which I should say were held rather as hereditary personal Jagheers, than by a title of property in land. The Moguls and Mahrattas made them pay the full assessment as often as opportunities of interfering occurred, but rarely deprived them of possession, except as a punishment for rebellion. They received the Zemindaree Sunnud, founded on their original relation to the sovereigns

of

of the Country, which differed in nothing from the forms of the same document known in Bengal, excepting that it contained a provision for their attending on the Foujdar or Nazim with their contingent of Paiks (Jumeat) when required to do so, and expressly bound them on all occasions to lend their best services in subduing refractory subjects.

23.—The nature of my subject demands that I should take more particular notice of the Mogulbundee Zemindars, properly so called. We have seen how few of these existed at the era of the Company's accession, and I proceed to describe the origin of those few, premising with the observation that in latter times the title of Zemindar became rather of vague application in practice; it was assumed by various classes paying Revenue direct to the Officers of Government, as has been universally the case under our administration, and not only those who received the regular Zemindaree Sunnud, but persons who purchased the Talookdaree right in one or more villages, sometimes got their Mehals entered under that designation during the irregular Government of the Mahrattas.

24.—Pergunnah Saibeer Sudder Jumma Sicca Rupees 13,900 was a part of the tract granted as a Zemindaree to the Rajah of Puttia Sarunghur of the Royal family of Orissa, by the Ministers of Akber as before noticed. The Rajah had been dispossessed for upwards of 35 years prior to 1211 U. by the Mahrattas, who collected the rents from the heads of Villages, allowing the Zemindar a pension and certain rent free Villages. Pergunnah Ootikun Sudder Jumma Sicca Rupees 22,901, was long held by the Rajah of Kunka, whose Killah it immediately adjoins in virtue of a Sunnud from the Nazim. Another titular Rajah claims it on the ground of more ancient Sunnuds bearing the great Seal of the Emperor, and as it comprizes one or two small Killahs, I imagine if its history could be traced, it would be found to be part of a dismembered Khundaitee or Gurjaut tenure. One of the Sunnuds in the possession of the latter party having the Seal of the Nazim, runs as follows:

"Let

"Let the Mootsuddies for present and future affairs, the Chowdrees, "Canoongoes, Moquddums and Ryots of Pergunnahs Ootikum and Bar-"goan know, that since the Khidmut of Zemindaree of the above "Pergunnahs has been granted according to the (Zemn or endorsement) "to the valiant Rajah Buktawur Singh, he will therefore proceed to the "discharge of his duties with circumspection and fidelity; he will make "the Ryots happy and satisfied with his conduct, exert himself to the "utmost to extend cultivation, pay regularly the public dues, endea-"vour to prevent the occurrence of thefts and robberies in the Talooka "of his Zemindaree, and to seize the offenders, should any crimes of the "above nature be committed; he will abstain also from levying proni-"bited Abwabs. It is hereby ordered that you consider him as sole con-"firmed Zemindar of the above Mehals, and be it known unto you that "all the profits, perquisites and duties (Lowazim o Murafiq) attaching "to the Zemindaree have become his; you will not acknowledge any "body as his partner, nor require yearly a new Sunnud. Herein fail "not. Dated Sehr Jummadee ool Awul 1184 Umlee." The small Ze-mindarees of Pergunnahs Shahabad, Zynabad, and Sooltannaghur pay-ing each from 1000 to 2000 Rupees, were of Mussulman creation as the names import, and consist of separated Villages and resumed Jagheer Lands made up into new Pergunnah allotments, the hereditary management and superintendance of which was granted by Sunnud to some favored individuals with the title of Zemindar. The history of the great Cordais Estate claims a more particular detail. It comprizes three Pergunnahs, Coordais Untroodh and Culjooree, and was originally divided like every other part of the Mogulbundee into the Talooks of Chowdrees and Canoongoes. There were 8 of these Talooks in Per-gunnah Coordais. During the Government of Baba Jee Naik, Tilo-chun Putnaik an Ooria Maintee was entrusted with the collection of the Revenues of Pergunnah Coordais, &c. as Gomastah on the part of the Foujdar of Pipley, within whose jurisdiction these Pergunnahs were situated. Having distinguished himself by his zeal activity and intelligence he continued in charge when that Officer died, and at

length

length having obtained the support of the Soobehdar Rajah Ram Pundit he proceeded to Nagpore, and there by paying a large Nuzzeraneh obtained the Zamindaree Sunnud of the three Pergunnahs from the Rajah of Berar, about 1183 Umlee, or A. D. 1775. I have been unable to obtain a sight of the original Sunnud granted to Tilochun Putnaik, but I subjoin translations of the Mahratta Deeds of Investiture under which his Son Narain Chotra held his office prior to 1211 U.

Sunnud bearing the Seal of Rugoojee Bhoonsla, translated from the Mahratta.

Since Narrain Chotra, the Son of Tilochun Putnaik Bewurtah was summoned into our presence on the death of his father in the past year 1190, Umlee, and has represented the following circumstances, viz. that his father had obtained and enjoyed the office or business of Zemindar (kar-i-zemindaree) of Pergunnah Coordais, containing 415 Mouzas, Ruqba Arazee or total quantity of land of the twelve Dustee Pudkeh, 17621 Batees, 14 Bigahs, 7 Ghoonts, 8 Biswas, which according to the 24 Dustee measurement is 4405 B. 8 B. 16 G. 15 B. the Tunkhah in Rupees one lack, six thousand, one hundred and twenty-eight, the Jumma Kumal in Cowrees one lack thirty-nine thousand, five hundred and ninety-one Kahuns; And of Mouza Bolungah, with the Dewalee 2 Mouzahs, Ruqba Arazee 12. Dustee Pudkeh 198. Batees, 24 Dustee 49-10; Tunkhah in Rupees 2231; Jumma Kumal in Cowrees, Kahuns 1960; And of Pergunnah Kuljooree, containing 18 Mouzas, Ruqba Arazee of 12. Dustee measurement 745 B. 7 B. in 24. Dustee do. 176 B. 8 B. Tunkhah in Rupees 4938; Jumma Kumal in Cowrees, Kahuns 5999-3-13; And Pergunnah Untroodh containing 139. Mouzahs, Ruqba Arazee of 12. Dustee measurement 4780 B. 13 B. in 24. Dustee do. 1195 B. 3 B. 6 G. Tunkhah in Rupees 3455 1. Jumma Kumal in Cowries, Kahuns 14033 5. also of Gurh Bhounra one Mouzah—He is now hopeful that Sunnuds may be issued both by the Sircar and the Soobahdar continuing the same to him. It is ordered therefore that the said Narain Chotra be appointed to the office of Zemindar as before con-

 stituted

stituted and held by his father, and that he perform the duties of it as enjoined by former Sunnuds, viz that he make the Ryots prosperous and contented, keep the country in a state of full cultivation, and discharge faithfully and punctually the public assessment. He will enjoy the lowazimeh and Russoom Zemindaree according to established usage.

Dated the 6th of the month Jummad Ool Awwul, 1191 U.

PERWANNAH.

Let the present and future Amils, the Chowdrees, Canoongoes, Moqaddums, Ryots, and Cultivators of Pergunnah Coordes, in the Sircar of Cuttack know that since the "Khidmut-i-Zemindaree" of Mouzah Hurripore, &c. as below, that is of the entire Pergunnah of Coordes, also of Juggunnathpore, &c. villages annexed to Bakerabad, has been granted and consigned according to the Zemn to the respectable Narain Chotia, the son of Tilochun Putnaick; it is ordered that he bring the said villages into a state of full cultivation, that he pay regularly the public Revenues, and so exert himself that cultivation and population increase continually. He will appropriate to himself the Russoom, Russoomat Zemindaree according to custom.

Dated 8d Zee Huj 1191 Umlee.

Oorna and Mahratta details follow.

Dustuk addressed by the Soobadar to Narain Chotra, the son of Tilochun Putnaik.

Since the office of Zemindar of Pergunnah Culjooree, with the Koth Mool, on the removal of Magoonee Chowdree, &c. the former Zemindars who had fallen heavily into arrears and by their oppressive conduct had caused the Ryots to abscond, was with the view to the restoration of prosperity and cultivation conferred according to the Zemn on the above mentioned. It is now ordered that you treat the Ryots well, exert yourself to extend cultivation, pay the Government Revenue punctually, make good from your own funds whatever balances may accrue, and take

take effectual care to prevent the occurrence of robbery and crimes in the Country dependent on you, also that no one manufactures Implements of War within your division. You will abstain from levying any unauthorized Abwabs.

Dated 19th Zee Caad, 1193 Umlee.

Ooriah and Mahratta details.

25.—On taking possession of the Zemindaree it naturally became an object with Tilochun Putnaik to get rid of the Talookdars, or intermediate managers of the several principal divisions as speedily as practicable, and this end he accomplished gradually by taking advantage of opportunities of purchasing as they fell into arrears, and by measures of violence and intimidation. They were allowed, however, in some cases to retain possession of a few villages in the capacity of Surberakars, and their descendants will be found entered as such in Mr. Melville's accounts, altho' when that Gentleman's settlement was formed the real nature of their tenure and situation was little understood. I may here observe that had the Talookdars in question retained the superintendance and management of their several divisions down to 1212 Umlee, subordinate to the Zemindar Narain Chotra (the Son of Tilochun Putnaik) they would have answered exactly to the description of Talookdars with rights of separation, described in Clauses 3 and 4 Section V. Regulation VIII. 1793; and they are the only ones in Orissa who would have fallen within the meaning of those enactments, as will appear more fully hereafter. In Pergunnahs Saibeer and Ootikun no traces of Talookdars are now discoverable, though they probably once existed but were superseded when the Zemindaree Sunnud was granted. Their dispossession indeed seems to have been the uniform consequence in Cuttack of the creation of the Zemindaree tenure, which united the powers, functions and privileges of both Chowdrees and Canoongoes, whilst in Bengal they had in many places maintained their hold down to the period of the Decennial settlement. I have of course taken due pains to verify the facts stated by me in this paper. In support

port of what I have advanced respecting the acquirement of the Coordais Zemindaree, I may quote the following passage from a letter by Mr. Trower to the Board, dated 22d July, 1817. "Narrain Chotra, the Zemindar of Coordais, and his father, were originally Amils under the Mahratta Government, and had charge of those Pergunnahs which constitute the Zemindaree, but in process of time by oppression and ultimately by paying a large sum to the Government, acquired *a proprietory right therein.*" He means that they acquired the *Zemindaree Sunnud.* That any proprietory right in the soil was conferred certainly does not appear on the face of the grant itself; and the idea is wholly at variance with the fact of the manner in which the Mehals and villages of Coordais were held at the time, as besides the Talookdaree tenures before noticed, it notoriously abounded with a vast number of Mouroosee, or hereditary Moquddums who each enjoyed the superintendence and management of his own village by a tenure independent of the mere will and pleasure of the Zemindar.

26.—The uniform opinion of the Natives of the district being that the rights and functions of the Mogulbundee Zemindars and Talookdars were precisely the same, though the former title designated properly the holder of an entire Pergunnah, and the latter he who held a certain number of villages of a Pergunnah, it will be convenient to investigate together the claims of the persons so called to be considered proprietors of the soil, and the real nature of their situation and privileges.

27.—There exists I think ample ground for asserting that the Mogul and the Mahratta Talookdars who formerly managed and collected the Revenues of so considerable a portion of the district* with the designation of Chowdrees and Canoongoes, were the hereditary Revenue and Police Officers of the old Hindoo Government under another name,

*—There are 429 Talooks in this district, paying a Jumma of 6,256,52 Sa. Rs. the numbers of Chowdree and Canoongoe Talookdars are nearly equal; the latter rather exceed the former.

name, differing originally little in their functions, offices and privileges from the Dulbehras, the Bissooes and Kurns of the Khoordah Gurhs or Talooks in the present day. The Chowdree has been generally off hand assumed to have been a proprietor of land, though the word is obviously only a title given to the head officers (or Talookdars) of a Pergunnah, and which in modern times has been adopted by the head man of nearly every hereditary art, profession and Bazar. In the Bengal Regulations the term is once only used, and then in the sense above noticed. Vide Section IV. Regulation VIII. 1793. "The "settlement under certain restrictions and exceptions shall be concluded with the actual proprietors of the soil, of whatever denomination, "whether Zemindars, Talookdars, or Chowdrees." Nobody, I believe, ever supposed for a moment that the person called Canoongoe by the Moguls was other than a mere servant of government, though succeeding by regular inheritance to his office.—Rajah Toorul Mull called one class of the revenue officers of the Hindoo administration, the Vilaity or country Canoongoe,—at the same time that he created a new Canoongoe office to check and controul them. The denomination, I think, shews undeniably that (as the original name Bhoee Mool imports) their functions and situation were regarded, understood, and continued by the Moguls in a light purely official But from the reign of Akber down to the conquest of Orissa by the British arms, the Willaity Canoongoes held their Talooks on precisely the same footing as the Chowdries, and with no distinction whatever of rights that I can discover as to degree; though perhaps the amount of their russoom or perquisite may have differed. To the latest period also the Chowdries and Canoongoes acted jointly in attesting deeds of sale by inferior holders, in selling portions of waste unoccupied land called Bunjur Kharij Jumma, in endowing temples, &c. as the agents, and with the virtual sanction of the ruling power, implied by the separate attestation of the sudder Canoongoe, or his Gomastah. They were ever too addressed jointly in all the firmans and grants issued by the Emperors and the Provincial Governors. There is obviously no more reason to assume that the Chowdries or chiefs of pergunnahs

nahs were the proprietors of the land comprized in them, than that the Canoongoe Talookdars were, a conclusion from which most minds would probably revolt, however predisposed to see an absolute European landlord in every superior revenue manager connected hereditarily with the soil.

28. Referring to the extracts of Jummabundee papers submitted by me, it will be observed that numbers of the Talookdars therein specified have the simple affix of Canoongoe to their names, and their mehals are styled Talooka Canoongoe. The title of Chowdree is familiar to every body, but I was long perplexed in the endeavor to comprehend who those numerous Zemindars could be, sometimes (where not sold out) two or three in a pergunnah bearing the affix of Canoongoe, as Gokulanund Canoongoe, Ramchunder Canoongoe, Bustum Churn Maintee Canoongoe, &c. &c. It was vain to ask the individuals themselves for an explanation, the only answer obtainable being that it is an *Khitab Mouroosee* which their fathers bore, and the better informed natives vary so widely in their several accounts of old transactions, that nothing consistent and satisfactory could be extracted without much consideration and enquiry. The explanation appears to be this, that in the course of division of Talooks by inheritance, the head of the family retained the title of Wilaity, the most distant branches took that of Canoongoe simply. So also in cases of sale of the Talookdaree rights either of a Chowdree or Wilaity Canoongoe, the purchaser generally took the title of Canoongoe. The rule was not constant, as sometimes he called himself Chowdree, and latterly all purchasers from Bengal or other districts preferred taking the title of Zemindar.

29. After what has been already stated, I need scarcely add that the Wilaity Canoongoes, and the Canoongoes deriving their title from them, are the officers addressed always jointly with the Chowdrees, according to the well known form so familiar to those who have ever studied the

Sunnuds

Sunnuds and Pergunnahs of the native government.*—"Let the Mootu-"suddies for present and future affairs, the Chowdrees, Canoongoes, "Moquddums and Ryots of Pergunnah ——— Sircar ——— know."

30. To obviate any confusion of names and employments, which would be fatal to a clear understanding of the subject, it is important to remark in this place, that besides the titular Canoongoes above described, who were all Talookdars holding on from the era of the Hindoo Sovereignty, there was another class of officers bearing a similar designation, created at the era of the Moghul settlement, viz. the sudder or chief Canoongoes and their dependent Gomastehs in each pergunnah, who now come forward to claim the situation under the provisions of Regulation V, 1816. The Oreah Revenue Officers already existing were probably found to be possessed of too much influence and useful knowledge to be turned out, but under the administration of foreigners some check might appear necessary on their proceedings. For the purposes of controul therefore and with the view to uphold the scheme of things introduced at the settlement of Toorul Mull, the office of Sudder Canoongoe was instituted. It may have been copied from a similar institution of the Hindoos, but I cannot find any traces of it in the present day, unless the Aumeen mentioned by Mr. Forrester as the third in rank of the Ministers of the Rajah of Khoordah be a vestige of some such office under the old Raj. To fill the new office Foreigners were introduced from Bengal, who settled with their families in the province and transmitted it for several generations to their Children by hereditary descent, confirmed by the Sunnuds of the ruling power. I have given in the Appendix translation of one of these Sunnuds, which will be found to differ in few material respects from that of the Zemindars and Talookdars. Not only the four Sudder Canoongoes were all from

* *Note.*—In a few of the Firmans issued towards the reign of Aurungzebe, the Zemindars are for the first time mentioned after the Chowdrees and Canoongoes. But no general mention of Zemindars is to be found in any of the Sunnuds of date prior to the reign of Mahommed Shaw, notwithstanding that the form of address was evidently intended to include every description of Officer and occupant of Land in the Pergunnahs. This remark I believe applies to every part of the Country.

from Bengal, but more than three fourths of their Gomastehs, or Deputies, one of whom was stationed in each Pergunnah are likewise of Bengallee extraction. The Oriahs, however, were necessarily employed under them to write and keep accounts, and hence it has happened that every Bengallee Deputy of the Sudder Canoongoe has an Oriah Assistant, or Mohurrir. It is not my intention to enter into a detail here of the duties of the Mogul Canoongoe office. The Members of it all refer their origin to the era of the settlement of Toorul Mull, and their Ruckbah papers are said to be founded on a measurement and survey made by that Minister who introduced the 12 Dustee Pudkeh or measure of the Bigah which long obtained throughout the district, but from some unexplained cause has been since changed for the 18, 20 and 24 Dustee now in general use. They retained to the last in theory the character of being the source to which the Hakim looked for all information respecting the land and its produce, and no Bill of Sale or grant of land of whatever description executed in the Mofussil by the Chowdrees, Villaity Canoongoes, or Moquddums, was valid without their attestation, as the controuling officers and confidential Agents of Government; but it is curious to observe how in proportion as the vigour of the old institutions relaxed, they gradually exchanged their proper distinctive character of controullers for that of Farmers and Collectors of the public rents, to the exclusion of many of the more ancient hereditary Collectors whose functions had before them probably undergone something of a similar alteration. When we first acquired the province, the Sudder Canoongoes were found entered as the Talookdars of no less than thirty Talooks paying at present a Jumma of Sicca Rupees 43,511, being in fact amongst the largest and finest estates in the district. Their Gomastehs too held several valuable Talooks, Tuppehs or Turufs. Some of these may have been acquired by purchase, and others by grant from the ruling power as the fair and avowed emoluments of their office. But the ordinary mode of acquisition was as follows: It was once a material part of the duty of the Sudder Canoonges and their Deputies to stand responsible to Government

for

for the appearance of the Talookdars, in return for which obligation they collected the fee called Dustoor Zamin Batta. When the Talookdar fell into arrears and absconded, or was unable to fulfil his engagements and no means were left of realizing the balance, the Mehal of the defaulter was given up to the Canoongoe if he chose to discharge the arrear, or was willing to undertake the management. If the Estate thus acquired was worth retaining, it was probably never afterwards relinquished; the Sudder Canoongoe or his Gomasteh became in name and in fact a Talookdar, obtained a Talookdaree Sunnud, and got the Mehal entered as Talooka Sudder in such and such a Pergunnah; occasionally the mode of acquisition may have been of a more questionable nature, but I know of no well authenticated cases of the latter description. The same remarks apply to the Mofussil Deputies who held the Surberah of some Villages as pay of their services, and often obtained the management of others as Surberakars or Talookdars on the default of the previous holder, to whom, if they paid the balances due, they had certainly a very fair claim to succeed. But it was probably in consequence of the frauds and abuses found inseparable from this union of two inconsistent Offices, that the Mahrattas thought it necessary to abolish the Sudder Canoongoes in all but the name about 1198 Umlee, since which period although retaining considerable influence and some information, their Russoom had ceased, and they were recognized only as Talookdars possessing extensive estates on the conquest of the Province in 1803 A. D.

31. There were likewise Sudder Chowdries in Cuttack, who were created at the same period as the Sudder Canoongoes, and with the same view. Their Russoom was very large, amounting to 5½ gundas on each Khawun of the Jumma, or rather more than 1 and 7·10th per cent. which amount was divided amongst them in certain settled proportions. Their duties probably did not differ materially from those of the Canoongoes, though they may have some control over the Police as well as in the Revenue Department—but the office having been many years since discontinued, I am unable to give

 any

any very satisfactory account of it. I observe that the Sudder Chowdrie is mentioned jointly with other Chowdries and Canoongoes in some old bills of sale executed in the Balasore division, and it is well known that in 1165 Umlee the office of Sudder Chowdrie of the Cuttack Sircar was conferred on Pursoram Raee, the son of a famous Mahratta Sirdar, on the removal of Gopinder Raee who afterwards became Sudder Canoongoe.

32. It is worthy of remark, that the only material point connected with the subject of land tenures in this district on which I have found the testimony of the natives uniform and steady, is, that under the Government of the Hindoo Rajahs the property in the soil of the class of persons answering to the modern Zemindars and Talookdars was wholly unknown. If no proprietors existed at that time but the whole country has since become the private property of a number of great Landlords, it may be asked at what time did their tenures originate? and where is the evidence either of their creation or their existence? Such evidence I apprehend is not to be found in any known grants, enactments or declarations, or in a review of the established practice of the Moghul and the Mahratta Governments. The Sunnuds of appointment speak a very different language. I insert below specimens of these, and have added others in the Appendix.

SUNNUD OF CHOWDRAEE OR GRANT OF THE OFFICE OF CHOWDREE.

Sunnud of the Khidmut Chowdraee granted to Bhagiruth, son of Kewul Lochun, ten biswas of Pergunnah Baloobissee, Sircar Cuttack one Mehal, viz. Mouza Mychung, &c.

Since we have appointed you to the above Khidmut of Chowdree, after consulting the Chowdrees, Canoongoes, Mookuddums and Ryots of the said Pergunnah, it is ordered therefore that you take full and complete possession of your Talook—that you adopt measures for extending the cultivation of the lands, keep the ryots prosperous and contented,

tented, and discharge without fail the Malgoozaree of the Sircar. Dated——Ramzaun, 1142, U. and having the counter signature of the Mahashye or Sudder Canoongoe.

N. B. The Zemn contains a specification of the villages included in this allotment, with their Jumna, viz. Mychung and 23 others (partly illegible.)

Sunnud of Appointment of a Vilaity Canoongoe Talookdar.

Let the Amils for present and future affairs, the Chowdries, Canoongoes, Moquddums, Ryots, and Cultivators of Pergunnah Byaung, in Sircar Budruck, know, that since the Khidmuti-Talookdaree of Mouza Byaung, &c. attached to the above Pergunnah, has, on the removal of Sudanund Chowdree and Koonwur Naik Moquddum been restored and assigned as before according to the Zeum to Moorlee Dhur Hurrichundun, who is an excellent manager (Abadan kar khoob) and a punctual payer of the Government dues, he must in future discharge all the duties of his situation faithfully, pay regularly the Revenue of the several Villages kist by kist, keep the Ryots happy and contented, so exert himself that the signs of improving cultivation may be daily more and more perceptible, take care that Ziraity land shall not become Oftadeh, nor inferior products be sown in the place of the more valuable ones, and should any thefts or robberies occur he will assist in tracing out the offenders and recovering the property; he will also abstain from levying prohibited Abwabs. You will hereafter consider the above mentioned as confirmed Talookdar and Canoongoe Vilaity of the aforesaid place. Herein fail not.

Dated 19th of Shehr Zikaud 1153 Umlee.

Grant by Rajah Ruggoojee Bhoonslah, dated 1190 Umlee.

Let the Mutsuddies for present and future affairs, the Chowdrees, Canoongoes, Khundaits, Moquddums and Ryots of Pergunnah Khundee Bissee in the Sircar of Cuttack know that since the office of Zemindar

mindar and Moquddum of the Mouzahs of Toolung, &c. (Khidmut-i-Zemindareeo Moquddumee Mouazaat Oghyreh) comprized in the above Pergunnah, has been granted and assigned by this Government to Juggernauth Rauj, heir apparent to Kisturn Rauj,* it is desired that they will accordingly consider him as Zemindar and Moquddum, and act in concert with him in discharging the dues of Government and securing the prosperity of the Country. It will be the duty of the afore-mentioned grantee to discharge the duties of his office (Khidmut) with honesty and fidelity, to keep the Ryots prosperous and contented, to exert himself in improving the lands, not to suffer productive land to become waste, nor to attempt to bring into cultivation ground that is utterly unfit for tillage, to pay the public dues regularly according to the Kistbundee, to appropriate to himself whatever profit may result from the management of the Zemindaree and Moquddumee in question, and to respect the Dewutter, Birmottor, Khyrat and other rent free tenures which have existed from ancient times. Dated 15th Shehr Rubbee ool Auwul 1190 Umlee.

33. It is of course incumbent on those who deny the proprietory right in the soil of the Cuttack Chowdrees, Wilaity Canoongoes, and Mogulbundee Zemindars, to explain what their rights and tenures really were. I have received very different answers and explanations from the few Natives whose opinions I thought it worth while to ask directly on a question of such a nature. Some have denied distinctly their being proprietors. Many more, as might be expected, affirm the direct contrary, whilst others answer indirectly " they were Istumraree Talookdars, and Zemindars, Maliks of the Nufa o noqsan, as also of Bye and Hibbah. i. e. they were permanent hereditary occupants, appropriated the profits of management to their own use, and were answerable for deficiencies in the revenue, and had the right of transferring their tenures by sale and gift.

34. Their tenures were certainly generally heritable, though cases of removal were of frequent occurrence, and all the larger holders found it convenient to obtain a Sunnud of appointment, or say of con-

* A Telingah Adventurer who held the situation of Amil for many years in Cuttack.

firmation

firmation on succeeding to their inheritance. The very unscrupulous manner in which the right of Ouster was exercised by the Native Rulers, as is obvious from the frequent occurrence of the word "*Tughueyyoor*" or change in the Sunnuds, might lead to a conclusion unfavorable to their acknowledged title to transmit hereditarily, and furnishes at all events a strong ground of presumption that they were regarded as Officers of trust liable to be called to account for their conduct. The fact likewise of the great extent to which the Zemindars and Talookdars of Cuttack had been set aside for a period of 30 or 35 by the Mahrattas on mere views of financial policy, argues strongly against the existence of any deep feeling in the Country that they possessed rights of occupancy in their Mehals of a permanent and indefeasible nature. It would not perhaps however be conformable with the laws of just reasoning to rest any argument on the practice of a Government so capricious, despotic, and irregular, as that of the Mahrattas.

35. The tenures in question were likewise to a certain extent transferable by sale. It is said that the holders could then as now dispose of their Talooks in satisfaction of private debts, but out of a vast number of bills of sale collected by me from all quarters and carefully examined, I have been unable to discover any instance, save one doubtful one, where the sale did not take place in liquidation of balances of the public assessment, nominally with the free will and consent of the seller, but obviously with the interference and sanction of the Aumil or Hakim, and at all events the counter signature of the Sudder Canoongoe, or his Gomasteh was indispensibly requisite to the legality of the transaction. Either a whole Talook or a specific portion comprizing certain Villages, was usually disposed of, and it is almost invariably stated either in the body of the deed or in the separate Qubz ool Wusool, that the amount purchase money having been realized, has been paid into the Treasury of the Fotedar in discharge of arrears. I think it extremely probable from a variety of circumstances that this right of sale on the part of the Talookdars originated under the Mogul Government It was an obvious and natural resource for realizing balances which might accrue on the heavier regular assessment of the

the new administration, and may have been encouraged or introduced entirely with that view. Its effects would naturally be to give the Talookdars a firmer title of property in their situations than they had enjoyed under the Hindoo Rajahs, and the feeling of the Country seems to incline to the opinion that some change of this nature took place under the Moguls favourable to the interests of the superior holders.

36. The Talookdars not only sold their rights in their whole division or a specified portion of it, but they likewise in instances innumerable disposed of small parcels of Land free of rent comprized within their Talooks. It is of importance to attend to the circumstances of this second description of sale. The ground sold invariably professed to be waste, unoccupied and unassessed, of the description called "Bunjur Kharij Jumma." When only a few Bigahs or Goonts were disposed of, the Talookdar executed the Bill of Sale himself, taking care however to procure the attestation of the Gomasteh of the Sudder Canoongoe for the security of the purchaser. As long as he paid his Revenue punctually no questions were asked, but whenever a failure, or a Hustabood management took place, these tenures became the subject of scrutiny and enquiry, and if it was found that good land had been assigned instead of ground of inferior quality, the grant would be either resumed or made subject to a full assessment. But whenever a large quantity was to be alienated as one or two Battees, we find the Chowdrees and Canoongoes of the Pergunnah standing forth in their joint capacity, with the addition sometimes of the Moquddums, lending collectively their sanction to the alienation, and by this act evincing strongly, as it appears to me, the officiality of their tenure as the Pergunnah Superintendents and Collectors. The same observations exactly apply to the grants of small portions of waste land made in favor of Brahmins, or as religious endowments. It was jesuitically argued before me a few days since by the defendant, (an auction purchaser,) in a suit for recovery of possession of rent free land, where the Plaintiff rested his claim a good deal on a grant executed by the Chowdries and Canoongoes of the Pergunnah jointly, (attested by the separate signature of the Sudder Canoongoe) "Howcan the

"Deed

"Deed be valid, for the land is stated to lay in the Talooka which I have "bought and what could the Chowdrees, Canoongoes, and other Talook-"dars of the Pergunnah have to do with my Predecessor and his Estate, "of which he was sole proprietor, that they should join in granting any "portion away;" but the fact is undeniable that such Deeds are to be met with in hundreds on the Records of the Collector's office, and in possession of the holders of rent free and Khureedugee tenures. The following Deeds translated from the Persian, illustrate the observations contained in the two last paragraphs.

Sale of a Chowdree's Talook attested by the Seal of the Cazee (Bengallee) Signature of the Sudder Canoongoe's Goomastah.

I who am Ruttun Mun Gujinder Chowdree, Son of Hurdee Ram Gujinder Chowdree, Son of ———— Inhabitant of Ma. Shamsoonderpore, in Pergunnah Byaung Sircar Budruck. Since I am altogether unable to pay the balances due from the four Biswa Talook, including Mouzahs Shaumsoonderpore, &c. in the above Pergunnah, and have been placed in confinement on that account by the Ohdedar Mirza Bengallee Beg, I do of my own free will and consent sell for the sum of 104 K. 10 P. as per margin to Rasbeharee Mahapater, Son of Oordhub Nurrinder Raee, Son of Moorlee Dhur Hurrichundun, Inhabitant of Mouzah Byaung Pergunnah ditto, the aforesaid four Biswa Talook, together with the Duftur Chowdraee which I have held to this day in proprietory possession [Kiala Haz ul yuom dur tuht tusrroof Malikaneh mi dasht]. Let the purchaser as long as he lives, and after him his sons and his son's sons exert themselves in bringing the same into cultivation and be careful to discharge the Government dues. He will enjoy the profits and make good any losses that may ensue. Neither I, nor my Heirs, nor my Brothers, nor their Heirs, will hereafter have any right or title in the Talook. Should any one advance a claim, it will be false and unfounded. This is written as a Sunnud Kobaleh Talookdaree [or Deed of Sale of a Talookdaree.] Dated 28th of the Month Rubbee Ool Awwul 1168 Umlee.

2 Mouzahs and 13 Biswas, Mokurree Ruqba.

Arazee

Arazee Baitees	540	2	12	0	
	Sa. Rs.	*A.*	*G.*	*C.*	
Mokurrureh Tunka Ruqmee . .	Rs. 987	11	0	0	
Jumma Kemal Cowrees . .	K. 547	4	0	0	
	Khahu s	*P.*	*G.*	*C.*	
Ryottee . . .	524	5	0	0	
Moojraee . . .	22	15	0	0	

Total two Mouzas 13 Biswas, and the *Dufter* of 4 Biswas of the Pergunnah, viz.

Shaumsoonderpore 1 Mouza—Kath Moonda 1 Ditto—Kistmut Husanabad 8 Biswas—Kismut Roopa 5 Biswas.

Deed of Sale of portion of a Talook of Willaity Canoongoe.

Purchaser Meer Kumal Ood Deen, Son of Meer Moosabit, Son of Meer Umad; Seller Juggunath Maintee, Son of Muhee Maintee, Canoongoe Willaity of Pergunnah Coordais, in the Sircar of Cuttack. Since I the Seller have to this day held the whole and entire Talookdaree and Willaity Canoongoeship of Mouzah Jinkar Sowanlo, in the above Pergunnah, my Talooka [Talooka Bundeh ki dur tuht o tusurroof Malikaneh khood dasht] in full proprietory possession, I now sell the same with all the rights and privileges appertaining thereto, as Meel, Hireeq, Ashjar, Ahjar, &c. &c. of my own free consent, for the sum of one hundred Kahawuns of Cowries, a fair and even price, to the above mentioned Purchaser. Having received the amount I have paid it into the Treasury of the Fotedar of the Pergunnah in discharge of my balances. Let the Purchaser cultivate the above Village, pay the public dues and bring it under his Talookdaree and Canoongoe management [bu Talookdaree of Canoongoe khood uml numoodeh]. Neither I, nor my Heirs will hereafter have any claim.

1 Mouza.

Mokurrureh

Mokurrureh Ruqba Arazee Battees,					113 0 0
Ditto Tunkha Ruqmee,	Sa. Rs.	273	0	0	
Ditto Jumma Kumal Courees,	"	607	0	0	
Price of Talookdaree and Willaity Canoongoeship, to be separated,	Kahuns,	100	0	0	

from the Talooka of the Seller Jugunnath Maintee, and entered as a Talooka Muzkooree, dated 15th Showal 1132 Umlee.

On the back the Chehreh Bundee, or descriptive Roll of the Seller is given.

Deed of Sale of Ground.

I who am Sudanund Mahapater, Son of Gopee Mahapater, Son of Moorley Mahapater, Chowdrees of Pergunnah Byaung, in the Sircar of Budruck, in the full possession of my senses, of my own free consent declare that I have sold a parcel of about 11 Begahs 19 12 of Land *Bunjur Kharij Jumma* 26 Dustee measurement on the Ruqba of Mouza Dhuinkuntpore, my Talooka, (or dependent on me) which as specified below has to this day been in my possession, with every thing on and belonging to it to the revered Saeed ood Deen Mohummud, for the sum of Sicca Rupees 19 3, the fair and current price. Let him dispose of it as he likes ; should the Hakim ever claim a Jumma from it, I will be answerable.

Here follows a specification of boundaries.

Dated 10th Rejeb 1144 Umlee.

Deed granting Ground free of Rent, by Talookdars of a Pergunnah jointly.

We who are Futteh Khan Chowdree, Bamdoe Canoongoe and Kishens Canoongoe Zemindars of Pergunnah Saeed Abad in the Sircar of Cuttack, declare as follows : Since Bishnoo Churn Doss Birjabashee, Inhabitant

habitant of Mouzah Nujal in Pergunnah Deogaon Bissee has no means of subsistence and is unable to give food to the numerous Fakirs and Byshnoos, who are constantly resorting to him, and thereby suffers extreme distress, we have therefore of our own accord and free will appointed 7 Battees 7 Bigahs 11 Ghoonts Arazee Bunjur kharij Jumma, from the Ruqba of the Mouzahs attached to our Talooks as below, to be hereafter held by him as Khyrat. Let the above mentioned take possession of the Land and bring into cultivation and expend the profits in maintaining himself and other Fakirs and Byshnoos; should we or our Heirs ever attempt to resume it, may we go to Hell. This is given as a Sunuud Khyrat.

Here follows a specification of the Villages in each Talook from which the Land was granted.

Dated 16th Jumadool Awwul 1155 Umlee.

Another Selling Ditto.

We who are Jye Kishen Raee Canoongoes Sudder, Ramchunder Bhooyan Canoongoe Willaity, Deen Mohummud Chowdree, and Sirdar Puttee, Chundoo Naik, Rajib Naik, &c. Moquddums of Pergunnah Sunnawut, in the Sircar of Budruck declare as follows: Since about 1 Battee 8 Beegahs 12 Ghoonts of Land, on the Ruqba of Mouzahs Khundibra, Pustapore, and Mundial, our Talooks had become entirely waste and deserted [wyran Oftadeh] we have measured out the same with the authorized Pudkeh, and have sold it for the sum of Sa. Rs. 35 to the respected Sir Must Khan according to legal forms. Let the aforenamed Khan take possession of the same and proceed to establish garden and Putna with the fullest confidence and security. Neither we or our Heirs will ever hereafter have Davee Dukhl or Huq of any sort in the above mentioned parcel of ground.

Dated the 11th Sowal 1121 Umlee.

Here follows the usual Chuckbundee.

Deed

Deed of Sale of the Zemindaree of a Village.

I who am Busunt Raee, Son of Sudashib Raee, Son of Jeet Raee, Inhabitant of Kusbeh Pergunnah Hurrihurpore, in the Sircar of Cuttack, in the full possession of my senses declare in this Mujlis, that the Zemindaree and Talookdaree and Moqudduмee of Mouza Naroo, in Pergunnah Athaees has been heretofore in my possession (dur taht i bundeh). Being unable from land falling out of cultivation to pay the public assessment, I have of my own free consent disposed of the Zemindaree of the said Mouza, for the sum of 500 Kahuns of Cowrees to Luchmun Raee, Son of Hur Raee, Son of Baboo Raee, and have received the amount from the Tehvil of Narain Dutt Gundooah. Let the purchaser take possession of the Zemindaree, &c. of the above Mouza, the Bhagat, Khanabaree (or Dehee) Land, the Cocoanut Plantations, &c. whatever in short attaches to it, and exerting himself to extend cultivation, and let him pay regularly the Government dues. Neither I, nor my Heirs will hereafter advance any claim on the above Mouza. This is given as a Kobaleh and Kubzool Wusool. Dated Rubee ool Awwul 1208 U.

37. The genuineness of the Deeds of the sale given above and of others inserted in the Appendix, does not admit of question, and from the frequent recurrence in them of the words "Tusurroof Malikaneh," or proprietory possession, as well as from the fact of inheritance and transfer by sale, the parties must be admitted to have enjoyed according to the sense of the country a title of property *in what they inherited and sold.* The thing transferred in the Documents which I have exhibited is clearly defined to be the Talookdaree and Zemindaree, with the profits and perquisites attaching, or in other words, the right of management of the former holder with the advantages and privileges incidental thereto. I would dwell particularly on the striking circumstance mentioned in the first Bill of the Chowdree selling his Dufter, together with the Talookdaree, and the Canoongoe his Canoongoe Willaity or Willaity Canoongoeship, so strongly indicative of a tenure merely official

cial and of a right of property extending to the office or situation only. So the person who disposes of the Zemindaree, Talookdaree, and Moquddumee of the Village in the last Deed, meant of course only the transfer the fullest title of independant management, unencumbered by any possible claim of other managers, with the advantages attaching. If the whole Lands of the Village themselves had been sold, what could be the use or object of so much circumlocution?

38. After all, however, it is upon these Bills of Sale, that the best, and perhaps the only at all sound argument in favour of the idea of ownership in the soil might be founded, by those who are in the habit of viewing Asiatic Institutions through the medium of European notions, without adverting to the origin, history and former condition of the person to whom they assign the title of Landlord. The Kobalehs are not always drawn out with the clearness and precision of those which I have translated, and some may be met with which admit of the construction that Village or Villages are actually sold and not the Talookdaree right alone. Then again the word Milik "*purchased from the former Maliks.*" naturally suggests the translation *Proprietor.* I am satisfied however, that a collation of a number of such Documents, and a due consideration of their whole scope and tenour, as well as of the clear and positive meaning of those which are the most formal and authentic, fully warrant the construction which I have adopted, and with respect to the word *Malik,* I am equally persuaded that it refers merely to the species of possession—a proprietory and disposable one, in contradistinction to one which is held at the will of another, and not transferable, like that of a mere Gomasteh entrusted with a temporary management. In Eastern Countries, every head of a Department or Office is called the Malik thereof, a word which denotes the extensive powers and controul exercised by him in regard to it. It is a common form of expression with the Natives of this District, speaking of the two principal Officers of the old dynasty to say, that the Dewan was *Malik* of the *Moolk,* or Revenues of the Country, and the Bukshee *Malik* of the Fouj or Army. To insist on so obvious and familiar an idiom might seem idle and superfluous

fluous if it were not that a peculiar meaning has been always attached to the word *Malik* when applied to the hereditary Revenue Officers of the Country, which, to say the least, is not a necessary one.

39. A consideration of the rights and predicament of the Moqud-dums of Cuttack, and the Bhooees and Pudhans of the Southern Pergunnahs, will throw further light on the question so imperfectly discussed in the preceding paragraphs.

40. I mentioned in the commencement of my Report the Muzkooree Moquddums as a very numerous class who paid the Revenues* of their Villages direct to the Aumils of the Marhatta Government, and who became Proprietors and Zemindars on entering into engagements with the British Collectors. The term Muzkooree means simply specified or recorded, and was applied to those Moquddums who had been separated from the controul of the Talookdars, and were allowed to engage direct with the officers of Government. Seperations took place most commonly on complaint being preferred by a number of Moqud-dums of intolerable oppression exercised by the Talookdars of a Pur-gunnah. Sometimes they were made as a matter of favor to an individual who could pay, or had in some way recommended himself, and some times to suit the views of the Hakim in forming new Mehals, the rents of which were assigned to the Meersamanee, Khaungee, Jamdarkanah and other state Departments.

41. The pleasure of the Talookdars was very little consulted in these cases, especially when their exactions and abuses had attracted the notice of the ruling power, and occasioned the separations, but they were often allowed to collect their Russoom as before. The circumstance of becoming Muzkooree, although a valuable and important privilege, did

* Seven hundred and thirty separate Mouzahs and Kismuts of ditto were entered in the Marhatta accounts, paying at present a Jumma of Sicca Rupees 2,17,194. It may safely be stated that fully four-fifths of these were engaged for and managed by the Muzkooree Moquddums.

 not

not substantially alter the nature of the Moquddumee tenure. The predicament of the separated and subordinate heads of Villages may therefore without any confusion be investigated together.

42. There are three classes of Moquddums or Chiefs of Villages known in Cuttack, the Mouroosee or hereditary; the Khureedadar, or he who purchased an hereditary Moquddummee from the Talookdar, or Moqudum; and the Zatee Moquddum, elected by the people of a Village as their representative, or appointed by the Zemindar as an Officer on his part to superintend the collections and cultivation of one or more Mouzahs. The order in which I have written them describes the gradation of their numbers, the first class being the most numerous, and the last by far the least so; I doubt the existence of Moquddums appointed temporarily by the Zemindar, excepting under our Government.

43. In all the Revenue arrangements of this Province under it's native rulers, the hereditary Moquddums, whether holding originally or by purchase from others, ever occupied a most prominent place. In respect to their particular Villages, they enjoyed nearly the same rights and exercised in a subordinate capacity the same functions as the Talookdar did in his whole Talook or circle of Villages, or the Zemindar in his zemindary. Generally they were assisted in keeping the accounts of their Villages by a Bhoee or Karjee, as the Chowdree Talookdar was originally by the Bhoee Mool or Head Accountant of the Division, afterwards the Waillaity Canoongoe. The Village Chowkyah stood in the same relation to the Moquddum that the Khundait or Sirdar Police Officer did to the Chiefs of the larger division. Throughout the Mogulbundee the Villages were divided generally into two great classes,* Moquddummee, and Pahikast, the former held by the hereditary Mo-

* I cannot state the proportion accurately, but from such papers as I have examined should be inclined to say that from one third to one half, and often more of the Villages were Moquddumee.

quddum who paid the Jumma assessed on the Village through the superior holder, to whose orders and controul he was subject in matters of Police and other duties; the latter held Hustabood by the Talookdar, and managed with the assistance of the Accountant, who perhaps farmed it as a Serberakar. As the practice of selling shares was frequent, we some times find five, six or seven Moquddums managing jointly the same Mouzah, but dividing the profits and paying the Jumma in shares well understood by themselves.

44. The Chowdree and Canoongoe Talookdars exercised a certain power of creating the Moquddummee tenure by sale—whether they could constitute these rights in their Pahikast Villages I am not fully aware, but it was the ordinary mode of re-settling a Wyranee Village, which either never had a Moquddum, or when he had absconded or demised without Heirs, to sell the Moquddummee of it for a small sum by a regular Qobaleh, bearing the seal of the Cauzee and the countersignature of the Sudder Canoongoe or his Agent. This practice seems in favour of the opinion entertained by some that all Moqudumee rights were derived originally from the circumstance of the Moquddum having been instrumental in founding and settling his Village. The power of selling as above, if not restricted to cases where the Talookdar was unable to pay his Revenue, and wished to restore a deserted Village to a state of cultivation, must have been at least very rarely exercised under any other circumstances as all the Bills of Sale of Moquddumees that I have seen, specify the accumulation of arrears which the Defaulter was unable to discharge as the cause of sale. It has been sometimes argued that the only Moquddums who can plead any right whatever to hold their Villages independant of the will and pleasure of the Zemindar, even on the most imperfect proprietory title, are those who acquired their tenures by purchase. Moquddums of this class have certainly the best chance of establishing their claims in the Adawlut, as the Qobalehs which they can produce are an excellent answer to the Zemindar (Heir or successor of the seller) who denies their having any rights—but it appears

pears to me that the whole reason of the thing, the sense of the people, and the mass of positive evidence to the contrary, forbid any such narrow view of the origin and prevalence of the Moquddumee tenure in Cuttack.

45. The natives of this district have still unquestionably a deep rooted feeling that the hereditary or Malik Moquddums had rights which ought not to have been suffered to pass away unnoticed and unprovided for. They are emphatically called Wutundars and Booniyad walas; their Jagheer or Nankar Lands are in many parts termed Pitraleh or ancestorial, and what is of more importance than names, the fact cannot be denied that they exercised precisely the same rights in selling or mortgaging the whole or a part of their Moquddumee, in creating the Khureedaghee tenure on a small scale, and granting inconsiderable portions of charity lands, as the Talookdars did, though the countersignature of the latter to their Kobalehs was perhaps necessary. In the Bills of sale too disposing of a Moquddumee, all the rights arising from the Village Management, the Perquisites on Pasture Grounds, Gardens, Fisheries, Timber, &c. Taxes on Trades &c. are transferred as fully and absolutely as on the sale of a Talookdaree. The hereditary Moquddums if now asked how they can prove that they have any rights, will answer, "Our Moquddumee tenure is Mouroosee. We have inherited it from our Ancestors from time immemorial. We have transferred and bought shares. We have sold pieces of ground and granted land free of rent. The Khureeda-dars and Khyrat-dars are forthcoming. Let them be asked from whom they obtained their Land." I subjoin Deeds of Sale in illustration of my argument.

Sale of a Moquddumee.

I who am Bynsee Sawunt Singhar Son of Dasruttee ditto, Son of Inderjeet ditto, Moquddum of Mouzah Isaupore under the Talookah of Jugganathpersaud in the Sircar of Budruck: Since I have hitherto held the

Moquddumee

Moquddumee of the above Mouza in full proprietory possession (dur taht o tusurroof Malikanch khood dashtum,) but am now unable to pay the public Revenue assessed thereon; therefore of my own free will, in full possession of my senses, I sell the Moquddumee of the above Mouzah for the sum of 421 Khawuns of Cowrees to Issun Sawant, Son of Bhagirutte Sawunt, Son of Bynsee Sawunt, Moquddum of Dewul Dehee on the above Talook. Having received the purchase money, I have paid it into the Tehvil of Hurree Sahoo, Fotedar of the above Talook. I hereby declare that let the purchaser taking possession of the Moquddumee of the above Village, exert himself with full confidence in the Cultivation of it and pay the Government dues. Neither I, nor my brethren, nor my heirs will hereafter advance any claims thereon. This is given as a Sunnud Kobaleh Moquddumee.

ONE MOWZA.

Moqurrureh Arazee,	107	12	0
Ditto Tunkhah Ruqmee Rs.	203	8	0
Ditto Jumma Kumal Khs.	151	12	0
Ryottee,	145	10	0
Mujraee,	6	2	0
Kahuns, Cowries	151	12	0

Dated 21st Ramzan 1178 Umlee.

Deed of Sale of a Moquddumee by a Talookdar.

I, who am Gokulanund Maintee, Son of Nityanund Maintee, Son of Sirnebaus Maintee, Canoongoe Willaity, of Pergunnah Matkudnaghur, in the full possession of my senses declare, that since Mouza Bulrampore in my Talook, has become waste and fallen out of cultivation, and being unable to pay the public Revenue assessed on it, I have therefore of my own free will and consent sold the Moquddumee of said Mouza

 for

for 55 Kahuns of Cowries to Bulboo Sahoo, Son of Ancoor Sahoo, and having received the purchase money, have paid it into the Tehvil of Sree Ram Sahoo Mahajun, on the part of Gooroo Pershad Ohdedar, in liquidation of the balances due from the Paikasht Villages of my Talook. Let the above Purchaser take possession of the said Village with all rights and appurtenances thereto, Julkar, Baghat and Kool Huboobat (Taxes) and cultivate it properly, paying the Government Revenue through me (Shamilat). Neither I, nor my Heirs will ever advance any claims upon the Moquddumee of the above Village.

Dated 1205 Umlee.

Sale of Ground by a Moquddum.

I, who am Bamdeo Punda, Son of Bykunt,h Punda, Moquddum of Mouza Patpore, in Purgunnah Asseressur Bissee, Sircar of Cuttack, declare, that in the full possession of my senses I have sold 1 Beegah 17 Ghoonts and 6 Biswas of Land "*Bunjur Kharij Jumma*" on the Ruckbah of the above Mouza, 20 Dustee measure, bounded as below, of which I hold proprietory possession, for the sum of 17 Kahuns 6 Puns of Cowries, to Sheikh Nusser Oollah, Son of Sheikh Qasim, and having received the amount, have paid it in, in liquidation of the balances due from the said Village. Let the Purchaser take possession of the ground and bring it into cultivation. Neither I, nor my Heirs will ever advance any claims to the same. Should the Hakim hereafter offer any objections, I will pledge myself to become responsible and settle the matter. This is given as a Sunnud Bye Nameh.

Here follows specification of boundaries.

Dated 25th Rubbee ool Awwul 1150 Umlee.

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46. The words Tusurroof Malikaneh, it will be observed from the above, and the Documents in the Appendix, are used as frequently by the selling Moquddum in reference to what he sells, as by the Talook-

dar

dar, although avowedly subordinate to a superior holder of the latter description, as in the case of Bynsee Sawunt. The words, I am persuaded, should be understood as descriptive of the sort of tenure of the Moquddum—one enjoyed by ancient prescriptive usage, constituting a title of right, and not one which is dependant on the will of another, and cannot be transferred; as expressing "*Dakli-Malikaneh;*" in short in contradiction to "*Dakhl bu soorut i Gomasteh or Moostajir.*" The thing sold is in general stated with great clearness in the body of the Deed to be the Moqudduinee or Chiefship of the Village. But here too the same ambiguity often occurs as was noticed in respect to the sale of a portion of a Talook. Indeed the Bills of Sale executed by Moquddums admit of being construed much more frequently than those of the Talookdar, to imply that the village was actually sold, instead of merely the hereditary title of management. In the decision of the Sudder Dewanny Adawlut in the case of Runglal Chowdree appellant, Ramanath Das respondent, it is stated that the Moquddums of Behar appear to have exercised a full right of property in selling the *lands* of their "*Moquddumee villages.*" Unfortunately for the cause of perspicuity, the Persian word Moquddumee may be used both adjectively and substantively, but on considering closely a point of so much importance to the right determination of the question, as that of the thing actually sold, it is of the last importance to discriminate whether the Moquddumee of the village or the Moquddumee village, is the property usually disposed of. In the Cuttack Bills of sale certainly, wherever the two words do occur together, Moquddumee is to be translated as a substantive, the difference laying in its preceding or following the word Mouzah. I need not specify that Moquddumee i Mouzah signifies the Moquddumee or Chiefship of a village, and Mouzah i Moquddumee a village of the Moquddumee class, or one which has a Moquddum. On the whole, I am firmly persuaded that the Muzkooree Moquddums, or head men who were admitted to engage as Malikan Zemeen in 1212 and 1213, had no title to be considered proprietors of the soil in the sense which we attach to the term;

term; but they had, I think, rather a better claim to that distinction than the Talookdars. It is evident that the interest of each Moquddum in the village under him was greater than that of the Talookdar of the Division [their Russoom I believe calculated on the Jumma were nearly equal,] although the Talookdar having authority over and collecting his dues from a number of Moquddums, checking their accounts, and having besides under his own management several Pahikast villages, was an Officer of higher rank and more extended emoluments, an upper link in the chain of dependance, which reached from the Prince to the peasant. At all events, if we consider that the thing sold always was the actual village or villages, and not merely the right of managing with the advantages incidental thereto, and thence infer a property in the soil, we are brought to this dilemma that the Talookdars and Moquddums were constantly proprietors of the *same* subject matter, the fact being incontestible that there existed from time immemorial some three, four or more Moquddums on nearly every Talook of the Mogulbundee, possessing the rights of sale and inheritance described. Such a conclusion would be an absurdity, but there is none in considering them both to have possessed certain rights and official duties and emoluments in regard to the same land or villages. What the exact nature of these rights was will be particularized more fully below. Thus far I have confined myself to the endeavour to shew that they did not amount to a title of property in the soil.

47. It will be useful to notice in this place the light in which Moquddums were viewed by the officers employed in making the first settlement of this district under British Administration. The Persian Records of the Settlements of 1212 and 1213 contain absolutely nothing but Taahoods and Kubooliats, with a few brief Roobakarees. Amongst the English Correspondence I find the following scattered passages, which shew the general existence of Moquddums at that era, with some sort of rights, though they do not explain very satisfactorily what those rights were.—In all the Proclamations of

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the first Commissioners Zemindars, Moquddums and Khundaits are always mentioned together, as the parties under engagements for the payment of Revenue, the peculiarly appropriate term Talookdar being rarely, or never used. In a letter signed by Mr. Melville dated 31st October 1809, it is stated, "The system, which I intended to have adopt-"ed is, that in the business of realizing the collection of the Govern-" ment Revenue, the different Classes called Zemindars or hereditary " Landholders, Khundaits or hereditary Officers of Police in charge of " Parks, and Moquddums or hereditary head Ryots of Villages, should " each, until further orders, perform their customary duties and receive " their respective dues.—Of the respective duties of the above mention-" ed class it may be sufficient to notice that it is the business of the Ze-" mindar when required to do so, to make all his Ryots bring their " rents to the representative of Government. It is the duty of the " Khundait to seize, on the application of the Zemindar, a refractory " Ryot that is in balance, and it is the duty of the Moqud-" dum to be present when the different Ryots are paying their rents." Mr. Hunter, Collector of the Southern Division, in a Report dated March 2d, 1804, says,—" There seems to be very little distinction be-" tween the Zemindar and Moquddum. The latter is an Agent or re-" presentative of the former, having the charge of one of the Villages of " such Zemindars as possess more than one, and being accountable to " Government for the Collections made in that Village which he has " rented from Government.—Both situations are hereditary, and the per-" son in charge of the Village, whether Zemindar or Moquddum, retains " in his own right 1-20th part of the produce of the Lands attached to it. " The remainder is divided into equal portions, one of which becomes the " property of Government, and the other is allotted to the Cultivator of " the ground. If the Zemindar prefers paying in kind instead of money, " Government receives $\frac{1}{8}$th addition of the remaining half"—Mr. Groeme observes in a letter dated 8th January 1805—" During the last 30 or 35 " years the Mahrattas have collected the Revenues of that Pergunnah " (Saibeer) through an Aumil, the same as they collected those of most

 other

"other Zemindars in the Province, that is, from the Moquddums." There is a Perwannah and Roobekaree of Mr Ker's on record in 1804, addressed to the Sudder Canoongoe, the Chowdrees and Canoongoes of the Budruck Sircar, in which it is stated that although he had taken engagements from them as Zemindars of their several Talooks, yet notwithstanding, they had failed in the discharge of the public dues, and were trying to defraud Government by giving in false accounts; that the Moquddums their Shikmees (dependant holders) they must be aware, had come forward generally throughout the Division, and were anxious to engage at a higher Jumma, and therefore unless they abstained from their present courses, he should feel himself obliged to adopt a different system of management.

48. In discussing the former history and Revenue management of the Country, one is naturally tempted to look to the state of things in Khoordah, as calculated to afford some insight into the Hindoo notions of property in the soil, and to reflect light in consequence on the Mogul Institutions, which there is every reason to believe were derived chiefly from the system found already existing in the Country. It is well known that Khurdahs with the four adjacent Pergunnahs, Limbaee, Rahung, Serrain and Chowbeescoodh formed the last portion of the Raj of Orissa, left to the Heirs and Representatives of it's ancient Sovereigns, who were allowed to retain possession of this corner with the titles of Maharajah and Zemindar. The four Pergunnahs having been separated from the Controul of the Rajahs in 1168 Umlee, or upwards of 60 years ago, by the Marhatta Soobadar Sheo Bhut Santia, they present a less perfect specimen of Hindoo Revenue management. In Khoordah, of which the Rajahs were allowed to retain undisturbed possession down to 1212 U. it is natural to suppose that they should have upheld or have introduced on a reduced scale a system of management something resembling that adopted by their ancestors throughout the whole province. We must consult the example of Khoorda, however, with considerable reservations, making large allowances for the altered circumstances in the history and condition of it's Rulers. In proportion

as the Rajahs were straitened, oppressed and harrassed by their powerful neighbours, they seem to have become tyrannical and oppressive; rights were trampled under foot, and the people sacrificed to the necessities of their Rulers, and the indispensible object of maintaining a large Army of Paiks and other Military retainers. Mr. Forrester has noticed the proceedings of the Khoordah Rajahs in breaking up and dismembering all the ancient Khundaitees left under their controul, which they were strong enough to meddle with. The same authority characterizes the system of management pursued by them in latter times, as marked by the greatest violence and rapacity.

49. In Khoordah there is nothing like a property in the soil to be traced on the part of the subject. Mr. Wilkinson seems to consider the Thanee Ryot even as a mere tenant at the will of a superior, having no permanent and prospective title of occupancy. The Pudhans and Bhooees, or Heads of Villages and Accountants, both in Khoordah and the neighbouring Pergunnahs, have been always considered from the beginning [save in one instance] mere Officers of the Rajah, depending on his will and pleasure, though for the most part succeeding hereditarily to their offices. The Dulbehras or Heads of Gurhs, alias Talooks, and the different descriptions of Kurn called Bhoee Mool, Bytkurn, Kotkurn, and generally Set or Chit-kurn, are clearly to be viewed in the same light.

The sentiments of the first Collectors respecting the former class of Officers will be found in the following passage—Mr. Hunter, Collector of the Southern Division, states in a letter dated 21st October, 1804, "The "4 Pergunnahs come under the denomination of Rajwareh, the Rajah "of Khoordah being proprietor of the Land, and the Revenues paid di- "rect to Government by Bhooees and Pudhans appointed by the Ra- "jah." Mr. Groeme in his Report on the Settlement for 1212 U. observes—"The Pudhans of Pergunnah Limbaee received from the for- "mer Government one Begah of Land in twenty for superintending "the collection of the Revenue. They are willing to engage, but as by "making engagements with them proprietory rights would be con- "ferred, I recommend that the Pergunnah be held Khas."

50. I cannot discover that the Dulbehras and the Kurns ever sold their situations, or any part of the Jagheer land or Russoom attaching thereto. In many of their functions they answer closely to the Officers described in Paragraph — to have been vested with the superintendance and management of the Police and Revenue of the old Hindoo Divisions of the Mogulbundee, though the title of Dulbehra or Chief of landed Militia gives a new character to the head class. The Sunnuds and Perwannahs of the old Rajahs still extant on matters connected with Land are addressed always to the Set-kurns and Dulbehras of Gurh so and so, and the Pudhans and Bhoees of Village so and so, in the style of Mogul Firmans addressed to the Chowdrees and Canoongoes, who most probably copied the form from the Hindoos, as they could have had nothing of the kind in their own country.

51. The Pudhans and Bhooees were constantly in the habit, and are perhaps to this day, of selling shares or the whole of their Pudhanee and Bhooee Pun, Bhooee Giree or office of Accountant. The sanction of the Rajah or his Dewan was perhaps necessary, but this was never refused, or might be always purchased. I annex translations of two Kiria Puturs, or Deeds of Sale, one by a Pudhan, the other by a Bhoee. They are curious and moreover instructive in two points of view. No body, I presume, will argue that these avowed officers of the Rajah sold the *village* in any instance. The Deeds specify clearly that the Pudhanee and Bhooee Giri with the Hita and profits attaching, were the only thing disposed of. Why should a different construction be given to the Talookdaree and Moquddumee Sales? Further we find persons of a *subordinate rank, universally* understood to hold the management of land by a tenure merely official, inheriting such office and disposing of the same by sale under certain restrictions. Why should the exercise of similar privileges be considered any necessary proof of a property in the *Soil* on the part of the corresponding classes of Managers, and their Superiors in another part of the district?

Deed

Deed of Sale by Pudhans of Mouza Odeypore in Pergunnah Limbaee. [*Ooria.*]

Dated Wednesday, 27th Assin, in the 43d Ank or year of the reign of Rajah Beer Kishore deo Maharajah.

We four persons, Dhurnee Das, Koornee Das, Kesub Das and Seba Das, Pudhans of Mouzah Odeypore in Pergunnah Limbaee, having this day received from Kishen Patjoosee Mahapater, inhabitant of Putna Kishen Sarunpore *Hat* Delang in the above Pergunnah, the sum of Rs. 76-8 in cowries, or at the current rate of exchange of 2k. 4p. per rupee, altogether 172 kahuns, which is a fair price, execute the following deed of sale. We sell to you our Pudhanee or right of management (huk-i-serberah) in the whole of the said village of Odeypore, the Ruckba of which is about 15 battees, 10 beegahs, and also our Hita Pudhanee or service lands, which are 3 beegahs Dehee, 3 beegahs Kala, and 7 beegahs Sarud, altogether 13 beegahs. You will hold the Pudhanee of the village as long as the sun, moon and earth last. Should any Sawunt or chief, or our heirs or any other claimants advance a claim, we will be responsible, so long also you will enjoy the Hita Pudhanee or service lands, which we have sold, with every thing above and beneath, water, dry land, mineral productions, wells, wood, stones, fruit trees, &c. You may cut down and plant trees on the ground and act as you please with the above Hita, also you will receive the customary Sarhee (Siropa) of Sree Jugguunath Jeo. This Deed will stand for ever as a kiria Putr and Bishodun or receipt.

Witnesses several Pudhans and Bhooees.

DEED OF SALE BY A BHOOEE OR VILLAGE ACCOUNTANT.

Dated Monday 25th Assin, in the 17th Ank or year of the reign of Biresree Raja Dirb Sing Deo Maharajah.

I who am Rugoo Nath Maintee, Bhoee of Mouza Gowree Pot Matiapara in Pergunnah Limbaee, execute in behalf of Sunkur Putnaik, inhabitant of Mouza Odeypore the following Deed of Sale, having this day received from you the sum of 35 rupees in cowries or kahuns 83-2 at the rate of 2-6 per rupee, which is a fair and even price, I hereby sell to you in exchange for that sum the

Bhoee Giri or Office of Bhoee of the said Mouza, which was formerly purchased by my father with the sanction of the Maharajah. The Ruckbah of the village is about 85 battees (or bigahs 1,700). I sell you likewise my Hita lands which are established at the customary rate of 12-8 per batee, with my Dustooree and Russoom. You will enjoy the office of Bhoee and the Hita land as long as the sun, moon and earth last. Should any Sawunt (chief) or Huqdar, or neighbour or heirs of mine advance any claims, I shall be responsible for satisfying them. Till the day of resurrection you will possess the Hita Land, and every thing above and beneath it—water, dry land, mineral productions, ponds, wells, trees, stones—you may cut down and plant trees at your pleasure. This is given as a Deed of Sale and receipt.

Witnesses several Pudhans, Bhooees and others.

52. I stated in paragraph — that Moquddum is the Arabic word which was used by the Mahomedans to designate the office held by the Pudhan or head of a village under the ancient Hindoo Raj. The Natives seem generally to incline to the opinion that there is some difference between the rights and situation of a Pudhan and a Moquddum, in favor of the latter; but in what it consists exactly I cannot obtain any satisfactory definition. There is this obvious difference that the Wutun, Pitraleh, or Jagheer land of the Moquddum is a fixed and settled quantity of ground, whilst the Pudhan is in theory allowed to cultivate one beegah free of rent for every twenty beegahs of Ryottee Land brought into cultivation in the village; but even this distinction scarcely holds good in practice. It is stated too that the Pudhan when dispossessed of the management of his village, retains no Pudhanee land or Russoom, whilst the Moquddum under the same circumstances continues to hold his Pitraleh. It may be, that the tenure of the village chief under the more enlightened and equitable system of administration of the Moguls acquired a greater value than before, or at least retained its old character, whilst the Pudhans who were left under the oppressive and barbarous rule of the Khoordah Rajahs reduced from their former rank of sovereigns of the whole country, rather lost ground in common with all other classes of persons connected with the land.

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The same consideration might explain how the Chowdrees and Canoongoes came to possess a recognized right of selling under the Moguls, whilst their prototypes the Revenue and Police Officers such as we now see in Khoordah, became so entirely dependant on the caprice of the Rajah, that they neither inherited regularly, nor could transfer their offices by sale. As I do not possess the means of explaining satisfactorily the causes of these variations, I shall content myself with adverting to the fact.

53. The tenure called Khureedugee has sufficient connection with the subject of the preceding discussion to be noticed conveniently in this part of my report. It is I believe unknown elsewhere, or at least has many features of a peculiar nature in this district.

54. The word implies simply a thing purchased. There are three descriptions of Khureedah land in Cuttack, Maaffee, Tunkee and Serberahee. Some estates of the latter kind were "Muzkooree," being the Khureedghee Bazee Asamean mentioned in the Mahratta Jummabundee papers, the holders of which engaged for the revenue of them as proprietors in 1212, their Mehals being entered as *Khureedagee* Mouza fullan*, &c. the name being taken from the village in which the principal parcel of land lay; or *Khureedagee Putna* or *Bagh* so and so, or simply as *Putnas*. Many others are held subordinate to the Zemindars, to whom they pay a low rate of assessment. There were upwards of eight hundred of such Mehals or Estates entered at the triennial settlement for 1213, 1214, and 1215.† It would be vain to attempt a guess at the number of smaller unseparated tenures of this kind still existing, but it may be stated generally that almost every village has some Khurideh-dar tenants, and that the Hasilat land in nearly every Ruqba account is divided into two classes, Khureedah and Ryottee.

55. The possessors of the Khureedah lands have certainly, I think, a very good title to be considered proprietors of the soil. They

* *Note.* As Khareedghee Mouza Arsa Ogbyreh.
Khareedghee Putna Rogeonauthpore, Ogbyreh.
Putna-i-Kramnaghur.
Putna Golam Alee, &c.
† *Note.* They now pay a Jumma of Sa. Rs. 57,996.

They bought the actual ground. There is in their deeds no ambiguity of title arising from their purchasing the Zemindaree or Talookdaree or Moquddumee of the land. So many beegahs of Arazee Bunjur Kharij Jumma are clearly the property acquired. The natives called the tenure by the significant term of *Milk* Kureedugee, and the Proprietors were termed *Milk Dars*, a designation it may be observed applied to several classes of rent free holders who obtained grants of a certain portion of Bunjur land, paying no assessment. The persons who bought land as above bought it in general free of Rent, but sometimes stipulated to pay a light fixed assessment; they were of all classes, Mussulmans, Bengallees, Marhattas, cultivating Brahmins, &c. The purchases were in general made originally for building on, or to establish a plantation, or a village of the sort called Putnahs, to which further portions were afterwards added for purposes of cultivation, until the acquisitions swelled into estates of vast extent. The ground sold invariably professed to be Bunjur Kharij Jumma or long waste, covered with small Jungle, unoccupied and unassessed, and ought always to have been soil of a very inferior description, frequently was so—but here great tricks were often played, and the most unauthorized and irregular alienations took place by the buyers in connivance with the sellers, obtaining possession of good land liable to or previously paying the full assessment. Hence these possessions were often of great value, and occasioned the frequent interference and scrutiny of the Provincial Officers, or the Nazim, when the abuse had arisen to a great height, who assessed the land, perhaps resumed it, but generally respected the possessary title of the holder, especially if his possession was of long standing. Many of the Putnahs were formed by Sirdars of the Mogul and Marhatta administration, relations of the Nazim, or by some other favoured individuals, which in course of time escheated to Government or were assigned as the perquisites of particular departments, the Meersamanee, Khansamanee, &c. and were then managed through the Poorsetee or head man elected by the inhabitants. The Khureedghee tenure was created, as I have before noticed, by the Talookdars and Moquddums under them. As long as only a few beegahs were disposed of, the Talookdar or Moquddum sold of himself, taking care to get the attestation of the Gomasteh

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of the Sudder Canoongoe, which was requisite to legalize the transaction. When the Moquddum sold, the further signature of the Talookdar or Pergunnah Talookdars was requisite. But whenever a large quantity of ground as a Batee or upwards was alienated, the purchaser deemed it necessary for his security that his title should be acknowledged by the whole of the Chowdrees and Canoongoes of the Pergunnah, and hence originated those numerous Deeds of Sale in the Collector's office and elsewhere, executed jointly by the Pergunnah Zemindars.

56. The most singular, and in a public point of view the most perplexing and inconvenient feature of the Cuttack Khureeda Mehals, is the scattered situation of the lands, and the vast quantity of minute parcels of ground taken from the Ruqba of an almost incredible number of Villages near and remote, combined together in their formation.—The two most striking cases of the kind are Putnah Golam Alee, &c Sudder Jumma Sicca Rupees 900, which stretches with more or less continuity from Pooree to Bhudruck, and the Bagh Bindrabun, Sudder Jumma Sicca Rupees 500, which reaches from Balasore to the Soobunreeka; ordinarily the lands of a Khureedah Estate, which pays a Sudder Jumma of 300 or 400 Rupees will be found to lie in thirty or forty different Villages belonging to different Pergunnahs and Talooks, comprizing for the most part very inferior and unproductive soil, such as would in all probability never have been cultivated under any other tenure.

57. It may be asked if the Talookdars and Moquddums who sold, were only Revenue Officers and Managers, whilst the Khureeda-dars acquired by purchase from them a title of ownership in the soil—how could they confer on others what they did not themselves possess? But it should be recollected that these alienations must be considered as made by those persons in the light of Agents and Representatives of the Government, whose sanction was implied by the signature of the Sudder Canoongoe or controuler in the Financial Department, that no injury

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was done to the public interests as long as the ground was what it professed to be, and which alone could legally be alienated, vizt, Bunjur Kharij Jumma, or Land "az Mooddut Wyran oftadeh' whilst the sale of it afforded a fund to the Landholder whence to discharge his balances, and secured the appropriation to useful purposes of soil, of a quality too, inferior to invite the labours of the regular Malgoozarree Ryot—and that lastly, the Zemindars and others have been always admitted by all parties to have enjoyed certain rights and privileges in the disposal and settlement of waste unoccupied land, which formed indeed one of the chief sources of emolument attaching to their situations. The Sovereign power however reserved to itself the exercise of privileges in regard to the disposal of waste Land similar to those which it allowed to it's delegates on ordinary occasions. Thus we find on record numerous Firmans and Sunnuds granting fifty or a hundred Battees or upwards of Arazee Oftadeh, or Bunjur Kharij Jumma in Lakhiraje tenure to learned, religious, or favoured individuals when no reference whatever is made to the will and consent of the Chowdrees and Canoongoes, they being merely apprized of the circumstance and directed not to molest the grantee by requiring payment of any Moquddumee, Canoongoe, or other cesses and duties. I have given in the Appendix, Translations of one or two curious Firmans granting Land by the Sovereign of an early date in the reign of Aurungzeb.

58. Whilst on this subject, I cannot help observing that as a very large proportion of the rent free tenures in Orissa are composed of minute scattered portions of this Arazee Bunjur Kharij Jumma, or land of the worst description, which if not granted free of rent would probably never have been turned up by any plough, our anxiety need not be very excessive to resume all the smaller grants with the view to any material improvement of the public resources. Alienations from the public assessment avowedly as such by private individuals, were of course never heard of under the native governments, and I imagine they were but rarely made by the governing power.

59. In

59. In discussing the real nature of the rights and privileges of the Zemindars, Talookdars, and Moquddums, according to the former sense of the country, it is much easier to say what they were not, than what they actually were. It is my decided opinion, that from the hereditary character pervading so remarkably all the Institutions of the Hindoos, they at all times possessed an imperfect title of property in their offices, which was distinctly admitted and recognized by the practice of the Mogul government, as evinced by the numerous authentic Deeds of Sale extant, bearing the countersignature of the chief Canoongoe or his deputy. The following is an imperfect sketch of the functions and emoluments attaching to those offices. They had the right of collecting the government revenue assessed on the land according to certain fixed rates, or determined proportions of the crop settled by Rajah Toorul Mull, whose general settlement was unquestionably the basis of all subsequent revenue management—if not the only one known in the province of Orissa. The Chowdree and Canoongoe Talookdars collected direct from the ryots of the Pahikasht villages, and through the Moquddums from the Moquddumee ones. Both classes of hereditary collectors and managers were maliks of the Nufa and Noqsan within the limits specified; that is, they appropriated profits or surplus collections, and in return were responsible for deficiencies, unless they could shew them to be the result of some great and overwhelming calamity of season. These profits would obviously arise from persuading the Ryots to cultivate the more valuable products in preference to those on which the Jumma was originally assessed, and from encouraging the resort of Pahee or the extension of tillage by Thanee Ryots, by judicious arrangements in leasing out land that was waste, unoccupied and uncultivated, but fit for cultivation at the period of the great general settlement, or which had subsequently become reduced to that state. The privilege exercised of selling as well as leasing out portions of the waste and jungly, or Bunjur Kharij Jumma land, has before been noticed. The Moquddum sold in his own village, with the knowledge and sanction of his superior, and the Talookdar in his tenure at large with the sanction of the Sudder Canoongoe, and the concurrence of

of his colleagues. They had both a share of the Sayer duties or Furoiat Ruqm, and of certain taxes on trade and artisans mentioned always in the bills of sale, as the *Kool Haboobat* and "*Mohterfa*," likewise perquisites or tithes on fisheries, pasture grounds, gardens, woods, bamboo jungles and the plains called *Bena pat*, producing the grass universally used for thatching in this district (andropogon muricatum). As far as I can understand, the resident Ryots of each village were each entitled to a share of the firewood, bena grass, &c. sufficient for their own consumption, and to graze their own cattle, on plains fit for the purpose, without paying to any body; but when a question arose as to disposing of produce to a stranger or admitting strange cattle to graze, the Talookdar or Moquddum (according to circumstances) would be the Malik and conclude the bargain and arrangement. The above article, did not, I believe, in general form a part of the public assessment, unless in cases where their value and amount were considerable. They were allowed also ground for building, or Khanabaree, and cultivated certain portions of land free of assessment for their subsistence, the Nankar of the Talookdar being called Khomar, or Nij-jote, and that of the Moquddum Pitraleh or Wutun. They levied farther established Russoom, the Moquddum from the Ryots of his own village, and the Talookdar from the Moquddums and the Pahikasht villages. Being responsible jointly with the Khundait and Chokeyahs for the Police of the country, they must of course have derived advantages from fines, forfeitures, bribes, &c. all of which with taxes on Marriage so regularly taken under the Mahrattas as to have become an avowed impost in the revenue accounts, are rather of the nature of illicit perquisites, according to the proper constitution of the country.

60. After taking much pains, I have never been able to satisfy myself as to the precise value of the advantages resulting from these combined sources of emolument in any one instance; nor do I think that the knowledge is now to be obtained, or a tolerable guess even made at it. The answer invariably given by the Natives is that the custom and amount differed in every Mehal—how therefore can they state any general

general rule or proportion? This was certainly I imagine the fact. The first commissioners took considerable pains to ascertain through the Collectors the quantity of land held as Nankar by the Zemindars, Moquddums and Khundaits, and the amount of Russoom enjoyed by each under the Mahrattas. The attempt failed entirely in every instance. Both Mr. Ker and Mr. Grœme report distinctly their want of success in acquiring consistent or credible information, and the colums therefore in the settlement accounts of 1212 and 1213, which were destined to shew these particulars, are found to be uniformly blank.

61. In the few cases where the amount of Russoom and Nankar land are known, they will be found to bear no fixed proportion to the Jummah. Sometimes they were determined by express grant of the ruling power. Rajah Sungram Singh, a former Zemindar of Pergunnah Ootekun, Sudder Jummah Rs. 22,900, claimed to hold thirty-one Battees of Land as Khoodkasht and Khanebaree free of rent under an old grant from Raja Ruggoojee Bhoonslah. Narain Chotra held only forty-two Battees of Khomar land, calculated to yield about 2,000 Rupees per annum, though paying a Jummah of nearly a lac. But then as he has himself stated to me, he had considerable perquisites besides, exclusive of Russoom. He derived a profit from paying the troops stationed in his neighbourhood under the Foujdar of Pipley, and collected duties on Salt and Merchandize passing through his Zemindaree, much of which was appropriated to his own use. The Rajah of Puttia drew kahuns 5,000 per annum, and held certain villages rent free in consideration of his Zemindaree title to Pergunnah Saibeer, Jummah Rupees 13,000. The Chowdree and Canoongoe Talookdars of Pergunnah Jhunkur, Sudder Jummah Sicca Rupees 9,293, enjoyed a deduction from the Jummah as Zemindaree Khurch or Russoom, to the same amount of Kahuns 5,000 per annum under a Sunnud granted by Mania Bapoo the uncle of the Berar Rajah, and this amount was paid to them by mistake for two or three years after the Company's accession.

62. It is of importance however to remark that a recognized and

 prescriptive

prescriptive rate of allowance or deduction from the gross collections on account of Zemindaree and Moquddumee Russoom is distinctly to be traced in this district, viz. that of one in twenty or 5 per cent. though I believe it represents very inaccurately the actual receipts of the parties under that head.

63. Having stated my sentiments respecting the rights and tenures of the Sudder Malgoozars in Cuttack, it naturally follows to consider of the privileges aud condition of the actual occupants and cultivators of land. I am aware how incomplete my information is on this most important branch of my subject, but shall nevertheless state concisely the views which I entertain.

64. In every village of respectable size throughout the Mogulbundee, two great classes of Ryots or tenants and cultivators of Malgoozaree land are known, the Thanee or fixed Residents, and the Pahee- or Non-Residents. The best lands of each village have been for ages divided out in fixed portions amongst the Thanee or Sthanee Ryots. They are in many parts bound to pay the rents of this portion annually, whether they cultivate the whole of it or not. They do not in general take out Pottahs nor do they give Kubooleats, as they hold the lands under their jot or plough hereditarily, and the amount of their proper payments on account of rent, depends on a measurement and adjustment of rates made long anterior to the present day by act of the Sovereign. Such at least is the state of the case in regard to the most substantial and respectable part of the Thanee Ryots. Pahees are those who rent and tenant temporarily land not occupied by a Thanee (and which will be considered the property of the state or of the Moquddum or Talookdar, according to diferent views of the State of landed property under the Native Governments) in a village where they have no fixed habitation. These for the most part take out Pottahs and give Kubooleats, though verbal agreements are not uncommon where the contracting parties are well known to and have confidence in each other. Summary claims for recovery of arrears from the Thanee Ryot, if ever preferred, are inforc-

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ed by the production on oath of the Bhecan or papers which shew the land tenanted, the rates and total payment of each Ryot; those against Pahees are most frequently grounded on Kubooleats. As the Pahee cultivates at his pleasure, and feels little reluctance in removing from a spot where he has taken up a merely temporary abode, he of course makes his own terms with the Moquddum or Talookdar, and pays a far lower rate than the tenant attached permanently to the soil. The difference between the Nirkh Pahee and the Nirkh Thanee in favor of the former is too well known in this district. Besides the heavy regular rate charged on the Thanee, all impositions, contributions and extra collections on accounts of Akrajat are loaded upon him, as long as he can bear them. The Government increase for instance since 1216 Umlee, is often levied from the resident cultivators in the shape of a Ruqm or Muthote, so much in the Rupee, called Izafeh Sircar. The Sewaee collections made from the Pahee are in general of trifling amount, and such as are admitted to be justly demandable. It naturally becomes a question, what are the advantages of the Thanee to compensate for the heavy burthens and impositions to which he is exposed. In the first place there is the general one of having a home of his own, where his ancestors have dwelt in all ages; of sitting under the shade of the trees which they planted, and of bestowing his labours on land which may in one sense be called his own; rooted to the soil he has a local habitation and a name, a character known to his neighbours, and a certain degree of credit thence resulting which enables him to borrow from the Mahajun and secures to him a settled market for the disposal of his produce. Then again he is exempt from demand of Chandina or house rent, and is allowed besides a small portion of rent free khanabaree land around his habitation, as garden ground, where the trees which he plants are his own, though liable probably to be cut down or attached in payment of arrears; also a spot called Talmoonda to drop the rice seed into previous to transplanting. A preference is given to him in cultivating the lands of the village Lakherajdars, when they do not themselves handle the plough, and

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his sons and brethren or even himself, may cultivate untenanted land as Pahees in their own or another village.

65. I am not prepared to say exactly what period of residence entitles a Pahee to become a Thanee, or I should say rather renders it obligatory on him to share the burthens of that class? Whether all Pahees must not be some where Thanees, or whether there is a considerable class of sojourning husbandmen who move about frequently, cultivating only from year to year, or supposing the half of one village to desert to another, on what understood terms they are allowed to make a settlement, either now or under the old Government? There are I believe many small hamlets in this district of temporary construction, inhabited solely by Pahees, and there are numerous Wyranee or Ghyr Abadee Mouzahs, where the name only of a village remains but no inhabitants, the lands being cultivated if at all by Residents of the surrounding villages at the Pahee rate. Mr Forrester makes a curious observation on this subject in his report on the settlement of Limbaee, dated 16th August 1819—"It is said that the proportion of Pahee Ryots has of late years very much increased, in consequence of the heavy Jummahs put on by the Rajah's farmers, many Ryots declining altogether to *cultivate in their own village*, and engaging only for lands in neighbouring villages, where they can settle their terms before they begin to cultivate. This appears to me a very desirable alteration." Such a proceeding would not I imagine in the greater part of the Mogulbundee exempt them from payment of their established Jummah, or at least should they refuse to liquidate this, they must pay house rent and forfeit all their privileges as Thanees.

66. It appears to me a clear established principle in Cuttack, and it is scarcely denied by any whose notions of landed property have not been altogether newly modelled by the British Laws and Regulations, that the superior holder, whether Moquddum or Talookdar, has no shadow of a right to dispossess the Thanee Ryot from his land, so long as he

he pays the rent demandable, and also that that rent was formerly fixed by act of the Government on consideration of the quantity of soil tenanted by each, its produce and value, in reference to which the Zemindar's payments have been adjusted, and consequently that he has no title whatever to require an increase. The unprosperous state of the Ryots however for a long series of years must necessarily have introduced numerous alterations and fluctuations. Where a resident cultivator has broken down from misfortune or oppression, the Zemindar must of course lower his rents temporarily, if he wishes to prevent his absconding or starving,—a relief which would render him liable to an equivalent subsequent increase; and when a cultivator cannot or will not pay his rent, it has been at all times customary to make over temporarily his lands to any other person who may be willing to take charge of them. The interests of the Ryots are too little understood in Cuttack to enable me to say what period of recusance to cultivate or inability to pay would involve a final forfeiture of the title of fixed occupancy, supposing it could ever be the interest of the Zemindar to impose such a penalty. With respect too to the payment of a fixed Jummabundee or quantum of rent for the same quantity of land, the advantage is merely nominal, as the person who collects has long exercised the power of imposing additional burthens in a variety of shapes and names, which the Ryot cannot resist the payment of, and many of which become in the course of years consolidated with his established rates. The practice of dividing the crop is not common in this district, and seems rather to be shunned by the cultivator.

67. As far as fixed hereditary occupany of the soil independent of the will of another can convey a title, the Thanee Ryot of Cuttack may be considered in some sort a proprietor of land. But there is nothing like a distinct palpable and recognized right of property in the soil to be discovered on the part of the resident Ryots of Orissa, like the Meerassdars of the Deccan, or the village Zemindars of the Upper Provinces—Neither is the general sense of the Country in favor of such

an hypothesis, nor do the Ryots themselves claim it.—After the most careful enquiry I have been unable to discover any instances of a Ryot selling or mortgaging his lands, nor can I meet with any one who thinks they possess such a right, or is aware that such has ever been exercised in practice. It may still be said, that this is not conclusive as to the original state of things.—In latter times the situation of the Thanee Ryot has become distinguished from that of others, not by its superior advantages, but by the greater share of suffering and exaction attaching to it.—What a man is born to, he must put up with as long as he can; but no person would voluntarily enter upon a lot so unenviable and undesirable as that of the fixed resident Cultivator.—We see that class constantly breaking down all around, and the disposition on their parts to change is not confined to Limbaee.—I myself know some Talooks which have become ruined solely from the desertion of the Thanee Ryots, whilst Pahees are to be had every where in abundance by allowing moderate terms.

68. The evidence of local history and tradition * in Orissa supports the conclusion which has been often drawn from certain passages in the Institutes of Menu, that throughout India the regular land tax was extremely low under the dominion of its ancient rulers, but there were levied then without doubt, as in latter ages, a great variety of extra Assessments and occasional demands technically called Bhedas and Manguns, which greatly abridged the advantage. If we were to form a judgment from the state of things in Khoordah and other large divisions of the Rajewareh where a system of pure Hindoo Management prevailed to a very late period, we may safely pronounce that the known fact of the lightness of the regular land tax under the Gujputee sovereigns of Orissa

* The chapter in the records of the Temple at Juggunnath, called the Raj Charitra or Annals of the Kings of Orissa, states the land Tax under the Princes of the Kesaree Dynasty who reigned from about A. D. 470 to 1132 A. D. to have been pretty uniformly 5 Kahuns of Cowrees per Batee—The same authority states the Revenues of the whole kingdom from the Ganges to the Godaveri at thirty-five lacks of Mars of Gold, equivalent to about the same number of Deh Masha Rupees during the reign of Raja Anung Bheem Deo, who flourished at the end of the 13th Century.

Orissa enables us to draw no satisfactory conclusion whatever as to the real extent of the burthens, and the actual condition of the cultivators. I have been always inclined to think that the settlement made in this province after the Mahomedan conquest, though it increased greatly the regular land revenue, did so less in reality than in name, by consolidating into one fixed demand the numerous irregular arbitrary and undefined requisitions and exactions by which a full revenue was before extracted from the Ryot. I have above used the expression that the Ryot cannot be dispossessed of his lands, so long as he pays the rent justly demandable, and Government has often inquired by what principle this demand is regulated. Mr. Forrester and Mr. Wilkinson have both stated, that in the Rajwareh portion of the Country under their charge, the Thanee Ryots share amongst themselves the public Assessment, or the sum required by the ruling power, after deducting the payments of the Pahee Ryots, and that no rates are known there. I am inclined to think that in the Mogulbundee both the rates of rent and the total regular payments of the resident cultivators have been always fixed and known amongst the people themselves, though liable to perpetual enhancement by extra, irregular and unauthorized demands According to the theory and admitted revenue principles of the Country, those rates could never be altered, except on the occasion of a new general Settlement undertaken by the Government, which should supersede the order of things introduced at the preceding one, formed more than two centuries since. The Settlement of Toorull Mull was I am satisfied the] only known standard for determining the payments of the Ryots up to 1211. It is vain to enquire what standard has been observed since, as none was ever either preserved or thought of in Cuttack subsequent to the introduction of the British Authority.

69. The Khureedeh tenure has been stated as involving almost necessarily a right of property land. I shall now state another case which proves both that property in the soil was known to a certain extent under the Native Governments of Orissa, and likewise that it is easy to distinguish where it really did exist. I allude to the Sasun Villages or lands held by Colonies of Bramins in virtue of express Grants or "*Sasuns*" from

from the ancient Hindoo Sovereign. These Villages were once common throughout the Province, and the name is still to be traced in some cases where the privilege of holding free of rent has been wholly lost, as Mudh Sasun, Ootra Sasun &c. in Pergunnahs Hurihurpore and Paharagpore &c. and many villages in Coordes. At present they are to be found chiefly in the 4 Pergunnahs, Rahung, Saraeen, Choubeescood and Limbaee, where they all pay the light fixed assessment called Tunkee. The Royal gants conferred originally a certain quantity of land, so many hundred Battees of Laiq oftadeh, and Na laiq to a given number of Bramins that they might settle themselves upon it, build a village, and derive a subsistence from the produce of the lands when brought into cultivation. The Bramins on taking possession shared out the ground both good and bad amongst themselves and transmitted the fixed proportion which each received to their heirs. They have ever exercised the most uncontroled right of selling, mortgaging and bestowing by gift the whole or part of the same. They acknowledge no hereditary head acting as the Agent of Government or in any capacity controling their conduct, their Moquddum or Pudhan being chosen at intervals from amongst themselves, and holding his office purely at the pleasure of the community for the purpose of transacting their business with the Hakim and adjusting disputes amongst themselves; neither have they under them any Thanee Ryots with rights of occupancy in the soil. They cultivate the ground, either themselves ifof the Mustan tribe or by labourers who may or may not reside in the village, but are in the fullest sense mere tenants at will. If any of the number dies without heirs his lands become part of the joint stock, and are managed for the benefit of the whole Community, each Member receiving a share of profits proportioned to his interest in the Village. So also in the event of any subsequent acquisition having been made after the first grant, there are cases known where the newly acquired land is cultivated, or if a Putna was established, the rents of the Putna collected, on the common account for the benefit of the whole. When the necessities of the Khoordah Ra-

jahs

have obliged them to impose a Tunkee,* it was levied at a fixed rate per Battee from each Tunkeedar, as the Bramin Sasunias have been since called; and the same principle of sharing out the assessment amongst themselves in proportion to their interest in the village, was long kept up by those who fell under the heavy regular assessments of the Moguls and Marhattas. There is one village in the Mogulbundee Mouza Beer Bhanpore, which altho' assessed at a full Jummah, still preserves all the essential features of this tenure. The lands are held by about 80 Bramins, who each pays a fixed share. The nominal zemindar was entered in the Collector's Books with their consent, and has not interest enough to collect a cowree from his brethren beyond their fair proportion. If the village should go by sale, the new purchaser would find himself equally unable to oust these unrecorded proprietors if disposed to make the attempt,—such are the force and energy of character of the cultivating Bramins of Orissa, combined with a greater degree of hardened obstinacy, stubbornness and sheer vice than are to be found in any other race probably in India. The villages of Mogulpore Duckhunbar and Ooter Bar mentioned in Mr. Forrester's Limbaee Report were I am told originally Sassuns, and by the expression Moquddums that Officer evidently means to designate the whole body of the Bramin Proprietors. How the term Moquddum came to be applied to hereditary land-holders of this class may be explained by the circumstance that the villages once formed a part of Cot Rahung an adjoining Pergunnah in the Mogulbundee, but were from some cause annexed to Limbaee by the Mahrattas after its separation from the Khoorda Raj. The persons engaging for the payment of the public revenue assessed on them to the Moguls and Mahrattas were called Moquddums, because that was the title given commonly to the head functionary of a separated Malgoozarree Village, and the Bramins, all claiming equal rights and jealous to the last degree of them, would naturally insist on each taking the title, that no permanent superiority might attach to any one of their number.

70. Having now submitted the information which I possess on the

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first branch of the enquiry indicated by the orders of Government respecting the land tenures of this province, I proceed to the 2d branch of that enquiry vizt. the degree in which the rights of the several classes have been affected by the operation of our Laws, and the system of administration pursued by the executive Officers, Revenue and Judicial.

71. The distinct and express admission of the Zemindars of Pergunnahs, the Chowdree and Canoongo Talookdars, the Moquddums and Serberakars of muzkooree villages and Putnahs, &c. to engage for the payment of the Revenue of the several mehals under their charge as the actual Proprietors of the Soil comprized in them, has been noticed in the outset of my report—All the acts and proceedings of the Revenue and Judicial Authorities from 1213 to the present day have proceeded on the assumption that the Sudder Malgoozars are the Bonâ fide Proprietors, not merely of their Zemindaree, Talookdaree, Moquddumee or Serberah, but of the land itself, and have recognized and upheld their title of ownership in the most full and explicit manner that it is possible for any body of public functionaries to do. It is not easy to perceive how any other views could have been adopted under the Regulation enacted expressly for the management of the Revenue affairs of the province. Regulation XII. 1805, though it does not say in so many words that the Zemindars and Talookdars are the actual proprietors of the soil, evidently designed to recognize them as such. In Section VI. "the lands of some Zemindars, Talookdars and other actual *proprietors* of lands held Khass or let to farm" are mentioned. A less definite denomination is used in the preamble, because farmers are there noticed, "whereas the principles of justice and good faith require that the declarations made by the late Board of Commissioners to the several descriptions of Zemindars, Talookdars, Farmers, and other *holders* of land should be formally recognized and confirmed." Section II. defines the Mogulbundee to be "that part of the Zillah of Cuttack in which according to established usage as in Bengal the *land itself* is responsible for the payment

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of the public Revenue, and in which every landholder holds his lands subject to the condition of that usage." Clause II. Section IV. directs the settlement to be concluded in all practicable cases with "the Zemindars or other actual proprietors of the soil." Who the *other* proprietors were is defined by Clause IX. of the same Section. "The settlement of such small Talooks or Zemindarees, as may be only nominally included in large Zemindaries in the Sudder Jummah of which their Sudder Jummah may be comprehended, shall be made separately and distinctly with the *proprietors* of those small estates." At all events, Clause X. intimates pretty clearly that hereditary Moquddums generally speaking were not considered proprietors of land or villages by the framers of that Regulation, although the concluding provision of the preceding Clause probably intended to confer on them a right of property in all cases where they had paid the Revenues of their villages direct to Government for the 5 years preceding, it being enacted that in such cases the settlement should be made with them direct. Clauses X. and XI. together distinctly class respectable Ryots with those who are not proprietors of land. In Clause VIII. the proprietary possession of a Zemindaree, and of the land comprized in it, are used as synonimous expressions.

72. It is not to be wondered at that on the faith of these declarations and enactments, and of the interpretation since uniformly given to them of the Zemindars, Talookdars, Mozkoorees Muquddums and others admitted to engage at that period should have long considered themselves absolute indefeasible proprietors of the soil, and have imagined that it was fully the intention of the British Government to acknowledge them as such in 1804 and 5, without any reserve beyond that explained in the body of the Regulation. The distinctive appellations of Talookdar, Moquddum, &c. have been long since dropped for the general one of Zemindar, which admits more readily of being translated proprietor of land, and is therefore now assumed by every description of Sudder Malgoozar. Their full title of property in their lands is now uniformly asserted

asserted in all Durkhausts, Deeds of Sale, Kubooleats, &c. and that property has been sold in innumerable cases for a very considerable sum. The construction supposed to be given by the English gentlemen to their tenure and situation, fell in naturally enough with their wishes, was considered the result of the enlarged views of policy and mature deliberation which mark all our proceedings, and served to define exactly to the comprehension of the holder, what he before may have thought rather vague and uncertain, viz. the real nature of his rights and privileges. Sales of land for recovery of arrears, or for the pure purpose of creating great landed proprietors, could of course leave no doubt with the public at large how the question was to be viewed. One or two reflecting individuals have expressed to me a doubt whether adverting to the real state of things in the Mofussil, they could be said in purchasing estates at Auction to have bought the *zemin* or merely the *Huk-i Serberah* * or a compound of both, but such scruples do not occur to the many and at all events influence the conduct of none.

73. Neither is it to be wondered at that a person going to take possession of an estate with these authorized notions of property should hold rather cheaply the old prescriptive rights of other classes which he sees no where distinctly or intelligibly noticed or defined in the Regulations, whilst his own are set forth with so much clearness and are to his own comprehension so simple and obvious. The Moquddums such as I have described them to be must necessarily stand rather in the way of the exercise of full rights of ownership in the soil, and in fact their tenures are quite incompatible and irreconcileable with the notice of a general property in the land by the superior holder. The consequence is that on the numerous Estates of the Auction purchasers they have been very generally annihilated, and the few Zemindars who permit them to retain the management of their villages have made it their constant endeavour to reduce them to the situation of mere lease holders. The operation of our Laws has therefore in respect to this class of middle tenantry produced

* That is, the land, or the right of management thereof.

produced a very great revolution in property. It is surprising how silently and unnoticed this extensive change, and very general dispossession of a most important class of the community has passed off. In the time of Mr. Ker as Judge, and Mr. Hartwell as Register, decisions respecting Moquddumees were not uncommon, but from the year 1808 until Mr. Ker's return with Mr. Turnbull as Judge, no suits or complaints were ever brought into Court by any of that class. I state this after having ascertained the fact by reference to the Dewanny Records. Since however Mr. Turnbull's exercise of the Judicial functions, several Suits and applications have been preferred to the Civil Court by Moquddums. Neither does the voluminous English correspondence recorded in the Collector's Office from 1805 to 1817, contain any mention of a class once so numerous and of such importance in the internal Revenue arrangements of the district. Their existence is once only adverted to, in a letter from Mr. Trower to the address of the Board, dated 22d July 1817, and then in a way to confirm my statements. He says, "In "forming the settlement of Pergunnah Coordais it has in many ins- "tances occurred that the Moquddums of villages refusing to engage on "the terms proposed to them, those villages were let in farm or given "to other Serberakars of the Mehal. The dissenting Moquddums re- "fuse to give possession to the Qubooleatdars of the lands usually cul- "tivated by themselves denominated *Pitrallee*, neither will they willing- "ly enter into separate engagements with me, but assert their claim to "hold them as Nankar or Pitrallee. Many of these Moquddums hold "documents in proof of their original right to a proprietary tenure, "but as the question of right to separation has *never been agitated*, they "can only be considered as dependant Talookdars who by Section 48, "Regulation 8, 1793, are allowed to hold their Talooks as long as they "agree to such Revenue progressive or otherwise as the Zemindar or "other actual proprietor of land may be entitled to demand from them, "&c. So far, however, from their holding their lands in Mo- "kurruree leases, the accounts of the Zemindaree prove "that they have been subject to *constant variation in the assess-*

 "*ment*,

"ment, and that in many instances they have been altogether *deprived* of "their Moquddumee rights which have been given to others." I should be glad to infer from the long silence of the Moquddums that they have generally retained possession of their rights, but I am too well aware that the contrary is the fact, and from the state of the Law and the whole character of the proceedings of the Revenue authorities in looking only to the Sudder Molgoozar, such a result was naturally to be expected. They are not exactly of the description of Shikmee landholders denominated, and provided for as dependant Talookdars by Section 51, Regulation 8, 1793, and no one seems ever to have taken any notice of their rights whatever they may be, under Clause 9, Section 4, Regulation 12, 1805. A general feeling has prevailed that the land itself was sold outright for recovery of the public dues unincumbered by any subordinate tenures, the Moquddumee being certainly in no legislative enactment distinctly recognized and provided for as such. In a suit decided by me in appeal for possession of a Moquddumee by a Mouroosee Moquddum, who held a Qobaleh from the Wilaity Canoongoe Talookdar dated 1205, the present Zemindar (an auction purchaser) admitted the Kobaleh to be valid, but argued that it was now of no avail as the succession of public sales had entirely annihilated Plaintiff's title under that Deed. In support of his argument, he filled his answer with numerous references to and quotations from the Bengal Regulations.— When I decided in favor of the Moquddum he was astonished, petitioned me to review the decision on the grounds that I had mistaken the clear meaning and intent of the Regulations, and on my adhering to my judgement he instantly preferred a khas appeal to the Commissioner. The decision in that Court supported my judgment. Such notions would not of course be countenanced by the present administration of the district.

74. It has been already stated that the British Collectors on proceeding to make the first settlement of Pergunnahs Limbaee, Rahung, Serrain, found that the Rajah of Khoordah had once been Zemindar of them, but

but that for a number of years they had been separated from his control and managed through Amils to whom the Revenues were paid by hereditary Officers established in each village called Pudhans and Bhooees. Mr. Groeme recommended that engagements should not be taken from those Officers in Limbaee "as *proprietary rights would be thereby conferred.*" But no objection occurred to him against making over the proprietary rights in the Pergunnah to an individual of another class and country. On searching the Board's Records I find a curious proceeding of this same Collector Mr. Groeme relating to Pergunnah Limbaee, the substance of which I shall here insert, and likewise of the Board's reply as shewing fully the construction put by that authority from the beginning on the rights of Zemindars, and the effect of public sales for arrears, on the interests of undertenants.

75. In the proceeding referred to, the Pudhans and Bhoees of the whole Pergunnah in number about two hundred (except the Tunkeedars) are described to have come forward with a Deed of relinquishment signed by each individual. The Ikrar is recorded, and runs as follows: "We (here follow the names) who have been summoned by "the Collector at Jaggunnauth to form a triennial settlement, being "poor Pudhan and Bhoee Serberakars of Pergunnah Limbaee, have on "consultation amongst ourselves come unanimously to this opinion— "that should we enter into engagements separately for 3 years, and "which God forbid fail in discharging the public dues either from cala- "mity of season or other cause, as we have no funds of our own whence "to discharge balances, we should be liable to be dispossessed of our "Meeras," and to become "Bewutun" and probably most of us "would in this way by degrees lose the inheritance handed down to us "by our fathers—besides we cannot understand and act up to the Re- "gulations, which have been promulgated for the formation of the set- "tlement, collection of the Revenue, and so forth. Influenced by those "considerations, and with the view to preserve our Meeras, we have "with one consent resolved to make over the whole of our rights con-

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"nected with the payment of the public Revenue (Jumee Hukook "ada-i Serbera Malgoozaree i Sirkar) which to this day we have enjoy-"ed (bu tusurroof Mayan ast) excepting our Pudhan and Bhoee lands, "to Nilmoney Choudree, son of ——————, an inhabitant of zil-"lah Hoogley in Bengal. The above mentioned has agreed to this ar-"rangement. We therefore hereby declare in the presence of the Col-"lector that we give our full consent to the aforementioned's executing "a Tahood, and paying yearly the Malgoozaree of the Sircar. He will "collect from us annually (take the Serberah) according to the Mou-"joodat Assets—he will give Tukavee and grant Pottas—he will be "the Malik of the Nufa and Noqsan, which we shall have no concern "with. In this way, we will perform the duties of Serberakars—should "we fail in our engagements he will be at liberty to take our villages "under Khas management without application to the Court hereafter, "neither us nor our heirs will ever raise any objection,"

76. The Collector in his Robekaree dated 21st September 1805, observes, that these Pudhans* *oghyreh* seem to be a species of proprietors of the soil "ek qism Malikan Zemean," that as they had made over the whole of their rights excepting the Arazeat Pudhanee Oghyreh to Nilmony Choudree he (the Collector) had no objection, and that the arrangement seemed a good one, as it would save the trouble and expence of collecting from a number of petty land holders, and besides a Malgoozar of Nilmoney's substance and description would bring the land into cultivation far more readily than a number of small and indigent ones. Ordered therefore that engagements be taken from Nilmoney and his name entered

* It is singular that altho' the Pudhans and Bhooees (Village accountants) are mentioned together throughout in the Ikrar, the Collector no where notices the Bhooes, but speaks of the Pudhans, &c Their names were perhaps purposely kept in the back ground by the Moonshee, who drew out the Roobakaree, seeing that it might not exactly go down to call the village accountant a Malik Zemin, altho' no primâ facie absurdity existed in so designating the Pudhan or Chief.—The same observation applies, to the predicament of the Bhooe Mool or Wilaity Canoongoe of a Pergunnah, whose Talookdaree Office has been always kept in the back ground, whilst every body has called the Chowdree without scruple a Zemindar or Talookdar, or ranked him with that class of Proprietors of Land.

entered in the Collector's Books in the room of those of the Pudhan Oghyreh—the whole to be reported to the Board for confirmation.—In their reply dated 8th November of the same year, the Board observe, "Previously to the Admission of the Proposal in question, it is of the "utmost consequence that the nature and probable effect of it should "be clearly and fully understood by all parties concerned.—It appears "to the Board that the Pudhans have it in view to invest Nilmoney "Chowdree with a zemindaree right in *their lands*, and you are desired "particularly to ascertain whether this be their real intention "and whether they are aware of the consequences in the e-"vent of portions of such zemindaree becoming liable to sale to "realize balances of Revenue; it must be especially explained to the "Pudhans that their Nankar lands in common *with the other land* is to "be considered as forming a part of the Security of Government for "the public revenue, and that in case it is necessary to have recourse to "an attachment or to a sale of lands, such Nankar property will be at-"tached or sold. Again: The Board direct me further to observe, "that before the Ikrar be admitted, it appears to them that the Pudhans "should be informed that in case the Revenues of Government are not "punctually discharged, the Board consider the whole of the lands "liable to be sold without the reservation of *any rights* to the Pudhans, "they having relinquished their *rights* to the Chowdree.—If the Pud-"hans after such explanation are willing that the settlement should be "made with Nilmoney Chowdree as *Proprietor*, the Board are not aware "of any objection to the arrangement, provided you are of opinion that "the Jumma is such, as under the Regulation prescribed for your guid-"ance ought to be assessed upon the Land."—No one will question, after reading these Extracts, the sense in which the Board of Revenue understood the zemindaree tenure, and the nature and effect of public sales for recovery of arrears of Revenue.—The Pudhans hesitated on finding that in the event of a sale for balances due from another party, *their* lands and rights would go to the hammer, altho' guilty of no fault themselves, as well as every thing belonging to the Defaulter.—In the mean time,

the Collector was changed—the scheme remained suspended—and soon afterwards the old story of the zemindaree rights of the Rajah of Khoordah in the Pergunnah was revived.—The Rajah's claim eventually triumphed, and thus narrowly did a mere adventurer from Bengal lose the opportunity of acquiring an indefeasible property in the lands of a fertile Pergunnah or rather principality, without paying a cowree for it.

77. It is my decided opinion, that the operation of the British Laws has been, generally speaking, in Cuttack fatal to the rights and privileges of a numerous class of middle tenantry or heads of villages standing between the Talookdar or Chief of a number of villages and the Ryot. Nor is the possession of Moquddums the only point in which the constitution of village communities has been changed or broken up by the new landed Proprietors.—They have dispensed with the services of the hereditary village accountant to a great extent, substituting in his stead a Gomastah of their own or one of their brethren in whom the Ryots can of course have little confidence.—The returns made to the Collector's Office under Regulation 14, 1817, shew only 1291 Village Accountants in 9520 Villages. That the village watchmen have been well kept up is to be ascribed partly to the circumstance of the interference of the Police in their support: partly to their services being indispensible to the Zemindar as Collectors of Rents, in which capacity they are employed in all the Hustabood Villages, and partly because they are in most cases paid by a Cess levied from the Ryots.

78. With respect to the resident Ryots I imagine that they are now for the most part as well, or it would be more correct to say as ill, off as they were for many years, perhaps half a Century, preceding the Company's accession. They pay in general to the last farthing they possess under the British Administration, as they did under the Marhattas, and all augmentations of the public revenue, all private exactions and contributions, to bribe a man in power, to celebrate a feast in honour of the village Gods or for whatever other purpose, fall directly upon *them*.

They

They are perhaps rather less thought of now than formerly by the ruling power, and if less exposed to exaction by Aumils and other Provincial Officers of Government, are decidedly more at the mercy of the Zemindars. To keep the Ryot happy, contented, and prosperous, was always set forth in the Sunnuds of the Emperors and Nazims as a principal duty of the Zemindar and Talookdar, and was indeed one of the conditions of his tenure. Practically too examples were occasionally made with a high and severe hand by dispossessing a Zemindar altogether, or separating off a number of Moquddums when by his intolerable oppressions and exactions he had violated that condition, and this proceeding was perfectly consistent with the idea of his being a responsible and accountable Officer, bound to execute the trust reposed in him with a due regard to the interests both of the state and the cultivator. Under the British system it is laid down as a general principle, that it is the clear interest of the Landholder in the long run to treat his tenants well, and this is looked to as their chief security against oppression, except in matters which fall within the regular cognizance of the Criminal Courts. The Dewannee is likewise open to those who can stand the expense, delay and vexation of a regular suit on every occasion of petty, but not the less harassing and ruinous, exaction.

79. There are points however of a more specific nature in which the new notions of proprietary rights have been injurious to the interests of the peasantry. The great Zemindars have pretty generally assumed the whole produce of the jungles, furnishing firewood, of the plains which yield the grass used for thatching, the right of pasturage, &c. to be their sole and exclusive property. They refuse therefore to allow the resident Ryots of the adjoining village or villages to enjoy any share of the advantages flowing from these gifts of nature according to the former usages of the Country. Nilmoney Holdar, a Calcutta Bengallee, who purchased Pergunnah Sabeer at auction some years since, deserves to be denounced in this place as having rendered himself odious to his Ryots by taking to himself the whole produce of the * Bena Pat, in which he trades

* Plains producing the Bena grass.

trades as a merchant, and by refusing to let any of the fixed resident cultivators graze their cattle on the large plains adapted for pasturage in that Pergunnah without paying, no less than by a systematic course of rack rent and oppression. The auction purchasers too being allowed full and uncontroled liberty to manage their affairs as they deem most conducive to their own interests, have very generally introduced the system of farming out their villages for one or two years to any under farmer who will bid highest, without any preference being allowed to the Moquddum or Serberakar permanently connected with the village community. The Ryots are thus exposed constantly to all the evils of the farming system, whilst as long as Mehals appear in the Sudder Account under the head of Khood Bundobustee, we congratulate ourselves on their being under the management of the proprietor.

80.—In paragraphs 153 and following of the Resolutions of Government in the Territorial Department dated 22d December last, the question is touched upon of the classes of persons who ought to be admitted to direct engagements with Government at the future settlement, and to the privilege of appropriating to their own use the difference between the amount of Jumma which may be then fixed, and that which would be demandable thereafter by Government.

81.—I have laboured to shew that the tenure of the Zemindars and Talookdars of the Mogulbundee portion of Cuttack was properly official, though to a certain extent permanent, heritable, and transferable by sale, and that they possessed no actual or admitted right of ownership in the soil whatever they may now pretend to. But nothing can be further from my thoughts than to intimate an opinion, that all circumstances considered, it would be either just or expedient to set them aside generally at the present time of day, and to admit other parties to enter into engagements with the Collector avowedly to their exclusion. Supposing the latter measure to have been at any time feasible under our administration, the great extent to which sales have been made in this district, *sales of Land* as they are always called for recovery of arrears of Revenue,

nue, would render it now wholly out of the question. It cannot be indeed for a moment contemplated, unless the Government is prepared to make immense pecuniary sacrifices.

62.—The opportunity of getting rid of the intermediate Collectors and Managers of the Revenues of large divisions called Zemindars and Talookdars, of the utility and importance of whose offices opposite opinions will probably ever be entertained, was I think irrecoverably lost in Cuttack by the Proceedings of the Commissioners and the Regulations promulgated on the first acquisition of the Province. Prior to that era they had been very generally though not universally divested of the management of their Estates for a period of from 25 to 30 years by the Mahratta Soobadars, who thought that they could collect more without them and with less annoyance to the Ryots than through their Instrumentality. Mr. Ker the first Judge and Collector observed in a letter which has been often quoted, that the Mogulbundee was *ever* held Khas by the Mahrattas under the management of thirty-two Amils, and that the Zemindars whose property lay within it never occupied their Estates until possession was given by the British Government. There is abundant evidence to prove that that assertion was substantially correct, though occasional variations may have occurred in the views of policy of different Soobehdars.* I have often heard Mr. Ker affirm that he found the Zemindars of Cuttack in 1804 in a state of the most abject poverty and depression; they had not been for years allowed to interfere in the management of Zemindaree Concerns, and had lost nearly all their influence, and much of their knowledge. In a Report on the Balances due from the Asseressur Chukleh, dated 1804, that officer ascribes the arrears outstanding in some of the large Talooks entirely to the *ignorance*, incapacity and mismanagement of the holders who had never been allowed possession of their Estates under the preceding Administration. A few

year

* Note. The measure of collecting the Government dues direct from the heads of villages and Ryots to the exclusion of the Talookdaree system of management, was introduded by Rajah Ram Pundit, the most intelligent and respectable, and the best versed in the conduct of Civil Affairs of all the Mahratta Governors. He administered the Government of the Province with occasional interruptions during the long period of twenty years, from 1180 to 1200 Umlee, at first ostensibly as Deputy, and afterwards as confirmed Soobehdar.

years more of neglect and retirement would doubtless have reduced them to the condition of similar classes of hereditary functionaries connected with the land elsewhere, as in Ganjam so long a part of Orissa, where I understand the Chowdrees and Despandiahs or district Chiefs and Accountants are never heard of now, the lands being all divided into Havelli or Hustabood and Poligar or Gurjaut tenures. Their services and exertions were not indispensible to the improved cultivation of the country, and the successful realization of the Revenues as the examples Khoorda and Limbaee, Rahung, &c. amply prove, in which Pergunnahs cultivation has of late been extended with unexampled rapidity by the sole labour of the Ryots and heads of villages, unaided by advances from any large capitalists. The state of things too in the Talooka Sudder of, Pergunnah Sumawut, Sudder Jumma Sicca Rupees 9,200, where a settlement was last year concluded by the Collector and myself with Moqudums, is another proof, as far as experience has yet gone, of the superior advantages of settlements made with that class, to the exclusion of the great Talookdars. It may however be justly objected that such experiments succeed partially when they would fail on the large scale from want of sufficient leisure or skill, and it must be remembered that had the services of Zemindars been dispensed with at the early settlements, large Establishments of Amils or Tehseeldars must have been kept up, from maintaining whom many evils of the most serious magnitude would probably have flowed, as things were then managed. The opposite course being considered the soundest policy in those days, the Zemindars and Talookdars were searched out by order of the Commissioners and invited to engage for their lands as proprietors of the soil. We then not only revived the old system of collecting and managing the revenues through Officers of a superior class, having a fixed interest on the soil, but exalted the tenures of those functionaries to a footing of distinction and importance which they had never before attained in the best times of the native Government. The question of destroying now what we have ourselves constructed, is a very different one from what might have

been

been entertained eighteen years ago, as to the expediency or necessity of restoring a class whom we found sunk and discarded.

83. In Par. 93 and 94 of the Resolutions of Government, dated 22d December 1820, His Excellency the Most Noble the Governor General in Council has expressed himself desirous of learning the degree in which the Sudder Malgoozars, whether Rajahs, Chieftains, or Talookdars of more recent origin, may value the rights vested in them, or on *what terms* they may be prepared to relnquish their tenures.

84. It appears to me that the advantages of the Zemindaree and Talookdaree tenure have increased incalculably in Cuttack under the British Administration, and that the very highest value is at present attached to it by the natives; every body is now anxious to become a Zemindar or landed proprietor; the purchase of land is the only mode of providing securely for a family and of employing capital with any chance of a sure and adequate return, more especially in a district which has neither commerce nor manufactures. The respectability and consequence attaching to the situation renders it an object of ambition to all classes to obtain a Zemindaree. I am persuaded that nothing short of a sacrifice of twice the Jumma of the Mogulbundee would induce the resident Land-holders of Cuttack generally to give up the rights which they conceive to have been vested in them. The natives themselves prone as they are to insinuate unfavorable comparisons between the present and past state of things, distinctly admit the superior value which is now attached to the holding of a Talook as compared with any former era in the memory of man. To those connected with the Administration of public affairs, who can believe that the change has taken place without any compromise of the rights of others, this fact must of course be a source of unmixed rejoicing. It has been usual to talk of the inadequate price at which landed property sells in Cuttack, and to affirm that it can never attain its full value until a permanent settlement of the public revenue shall have been concluded: but from the year 1809 when the market began to recover from the glut

occasioned

occasioned by Mr. Webb's sales down to the present date, the price paid for Estates has been constantly on the increase. The average selling price is now from 50 to 100 per Cent. on the Sudder Jumma or from 15 to 20 years purchase of the admitted and recognized profits, which surely cannot be considered an inadequate price for land in a country circumstanced like India. Instances too are continually occurring where the sum paid rises far beyond the above average. In the September sales an Estate assessed at a Jumma of Sa. Rs. 196, went for Sa. Rs. 1010, and an eight Anna Share of a Village paying Sa. Rs. 160 for Sa Rs. 330. How different the results of sales under the Native Administrations! After carefully examining a vast number of Bills of sale of old dates, I can confidently affirm that from one fourth to one half of the Jumma was the ordinary selling price of the Zemindary or Talookdaree of any village or number of villages, the "*Sumn-Adl o Qeemut Raij-ool Wuqt*," both in the Mogul and the Marhatta times.

85. It is clear to my humble understanding that it cannot become a question at this time of day in Cuttack, whether or no the class uniformly called by the Officers of the British Government, Zemindars and proprietors, shall be *generally* divested of the management of the lands so long supposed to be their permanent and indefeasible property. Extreme cases however demand and justify the adoption of extreme measures, and there are particular instances which imperiously call for the special interference of the ruling power. Both the character and the best interests of Government are, I venture to think, concerned in interposing to save the Ryots of Pergunnahs Limbaee, Rahung, Seraeen, &c. from being again abandoned to plunder and merciless extortion by the profligate menials of the Khoorda Rajah, and the Bengally Moktars of Lala Baboo, who are both now extremely anxious to be allowed to engage again as Zemindars for those fine and recovered Pergunnahs.

86. In treating of the rights of the agricultural classes of Orissa, and the principles to be adopted for a future improved system of Revenue

me management, no point appears to me more difficult than to lay down some general course of procedure in regard to the hereditary Moquddums. If their tenures and situations were such as I have described them to be, they ought in reason and justice to have been considered as much proprietors of their Moquddumee villages in 1212 and 1213, and of the lands comprized in them, as the Zemindars were of their Zemindaree or Talookdaree; and it cannot be denied if my statements are well founded, that on the principle of the Sudder's decision in the case of Rung Lal Chowdree Plaintiff and Appellant versus Ramnath Das, a vast number of the Cuttack Moquddums are entitled not only to the possession of their villages, but to actual separation. At all events, nobody will deny that they have rights of some kind or other, and that measures ought to be adopted for their security. The question how exactly they are to be dealt with, is one of serious moment. If much noticed and supported, it is to be apprehended that they will become restive and unmanageable, and embarrass the Zemindar in the collection of his rents. At least this will be constantly urged as an excuse for want of punctuality. If they are generally separated off, the zemindar may thus without being professedly divested of the management of his Estate, lose nearly the whole of his most valued rights and privileges. To use the language of a Chowdry Talookdar to the collector in 1819, when the question of separating a Moquddumee was agitated: "Moquddums exist on the Talooks of most Zemindars in Orissa. If they can be separated off with their Villages, what becomes of the Zemindaree of the Zemindar." He would in fact be left in the management only of his Pahikasht Villages, receiving perhaps a small money payment from the Moquddums released from his controul. It has been the uniform policy of the Zemindars of the British Government, more especially of the auction purchasers, to get rid as much as possible of Moquddums; or at all events to reduce them to the situation of mere lease holders, holding at the pleasure of the superior, and subject to annual variation of assessment. The views

views adopted and inculcated of their relative situation by those who do not deny their rights in toto are correctly enough stated in the petition of the Talookdar above referred to: "The Moquddums of the "Soobeh of Orissa who are to be found in the Talooks of most Zemin-"dars are allowed a portion of Khanabarree or Pitrallee land, and "whatever may be the *actual produce* of their village or whatever Jumma "may be agreed upon and engaged for by them at the time of forming "the Mofussil Bundobust, they pay regularly to the Zemindar. If they "fail the Zemindar takes the village into his own hands, and either holds "it Khass or farms it, the Moquddum retaining only his Pitrallee. In "1224 the Moquddum who has now petitioned, not having attended on "the late zemindar at the time of the Mofussil Bundobust being adjusted, "the village was brought under Hustabood management for 1225 Umlee." According to this doctrine the Moquddum has no title to share in the profits of management after paying his due proportion of the Government Jumma unless the Zemindar is pleased to strike a bargain with him. The surplus collections by *right* belong to the latter.

97. From the beginning it has been the invariable practice in this district to refer all Moquddums applying either for possession of their Moquddumees or for their separation, to a regular Suit in Court. A few Suits of this nature were instituted during Mr. Ker's Judgeship, and several applications have been made to the Judicial authorities by Moquddums since 1818; but between the years 1809 and the latter date, the claims and offices of such a class were rarely or never heard of. In the solitary case of a separation made by the Revenue authority in 1819, it was effected eventually by Razeenameh, and the claimant having been clearly at one time a Muzkooree, his rights were of a more obvious and intelligible nature than could generally be the case. The late Commissioner clearly considered that applications for possession or separation must be preferred in Court in a regular Civil Suit, and to the Dewanny therefore he referred all Moquddums or Ryots who petitioned him. It is of great importance to the protection of the rights which

I have advocated, that the point should be fully determined, whether under the existing Regulations the above course is indispensible, or whether the Collector is competent to receive and decide in the first instance claims to separation. Clause 9 Sec. IV. Regulation XII. 1805, provides that "the settlement of such small Talooks as may be only nominally included in large Zemindarees in the Sudder Jumma of which their Jumma may be comprehended, will be made separately and distinctly with the proprietors of such small Estates, and they will be allowed to pay their revenue directly to the Collector or the person appointed by him to receive it, and in all cases where the revenue of a village has for upwards of 5 years past been paid direct to Government by the hereditary Moquddum, the settlement for such village shall be made with the hereditary Moquddum. This provision has probably been considered applicable to the period of the first Settlement only, when the Collector clearly had the power of determining from whom he would take engagements under that enactment, and of entering the Mehals of those who engaged as separate Estates. The rule however appears to me a general one, declaratory of the rights of a particular class, and as no limitations are expressed, I do not see how those rights can be avoided, or the channel of obtaining the enjoyment of them altered, except by some subsequent law. That the corresponding provisions in the Bengal Regulations for the separation of dependent landholders were considered to be in force for many years after the decennial Settlement, and that those separations were made by the Collectors, is clear from the terms of Section XIV. Regulation I. 1801, which sanctions such a construction, whilst it imposes a limit for the future: "The rules contained in Regulation VIII. 1793, for the "separation of certain Talookdars, having been construed to entitle "Talookdars of that description who did not apply for separation at the "time of the decennial Settlement, to be separated on their application "at any subsequent period. it is hereby required that all who may "consider themselves entitled to separation shall prefer a written appli-"cation to the *Collector* of the Zillah within which their Talooks may

"be

"be situated, for the separation thereof within one year from the date "of this Regulation, &c. &c." The object and advantage of the Collector receiving applications for entering into distinct engagements subject to a final decision on a suit being preferred in Court, are twofold. In the first place where the claim was a well founded one, the rich man would then be the Plaintiff, if not satisfied with the Collector's decision, instead of the burthen of suing being thrown invariably as is now the case on the poor man, who dispossessed from his village or harassed and persecuted by his opponent, has probably become a beggar, and is quite unable to stand the heavy expence and the worse delay of the Dewanny Court. In the second place villages in Cuttack being for the mos part extremely small, suits of this description have been of late and would be in future almost invariably tried by the Sudder Ameens, should the present system continue. The Sudder Ameens are however singularly disqualified and improper judges for deciding cases of such a nature, because they turn generally on the artificial system introduced by our Regulations, the spirit of which the natives can rarely comprehend, and because being themselves generally Zemindars, their own interests are entirely at variance with the determination of the question in favor of the applicant. When the point had once been settled by the Collector, any complaints or appeals preferred against his orders, would I presume be triable by the Judge only.

88. It has not only been the uniform practice in this district to refer all Moquddums petitioning for possession or separation to a regular suit in Court; but what seems to me still harder, those to whom possession was awarded on a regular trial from 1806 to 1809, are directed to sue over gain if they now come forward with an application to be allowed to enter into distinct engagements with the Collector. The suits at the period to which I refer were generally preferred for possession of the Moquddumee village at a particular Jumma. The judicial authorities went as I think, beyond their powers in decreeing some times that they should hold at this fixed Jumma, but unless separation was expressly sued for, they inserted no order to that effect in their decrees. On

these

these decrees being now produced, the Collector does not consider himself at liberty to enter the names of the applicant in his books, and to take separate engagements from him, but refers him to the Judge, who disposes of the question by referring the petitioner to a regular suit if he requires any thing more than was before decreed to him *verbatim*. I myself know two cases of this description. I have given an abstract of one in the Appendix.

89. What the Regulations wanted in clearness and precision on the subject of Moquddumee rights under the existing system of Government, has I think been amply made up for by the decision of the Court of Sudder Dewanny Adawlut on the 24th June, 1814, in the case before cited. Under this decision, and adverting to the rule which prescribes that hereditary heads of villages shall be allowed to enter into engagements with the Collector in all cases where they may appear to have paid their revenues direct to the Officers of the former Government for five years preceding the Company's accession, I cannot doubt but that many of the Mouroosee Moquddums of Cuttack have a right not only to possession of their Villages as dependant landholders, but to actual separation. I have equally little doubt but that under the Regulations the Collector is authorised to make such separations, but the point has apparently been viewed differently hitherto, and I am well aware that interests of no trifling magnitude are involved in the decision which may be passed on the occasion of the present detailed discussion of it.

90. With respect to the Jumma of separable Moquddumees, the admitted principle of the country seems to be that the Moquddums are entitled to hold at the original assessment of 1211 Umlee, increased by a proportionate allotment of the Sirkar Beshee imposed on the whole Talook, calculeted according to the principle prescribed by Regulation 1, 1793. They would besides I am persuaded gladly pay in most cases to the Zemindar such Russoom as might be esteemed his due, on obtaining the privilege of Separation. The only principle of payment which I have ever been able to trace is that of one in twenty or 5 per Cent. but the practice in

 this

this respect under the native governments was so capricious and irregular, that it would be in vain to attempt to deduce from a reference to it any fixed rule to guide our future proceedings in determining the amount of compensation to be allowed to the Zemindar. Whether under the Regulations it would be necessary on every case of Separation to depute an Ameen to make a regular Butwareh, and assess the Jumma under the rules contained in Regulation 19, 1814, which seems to be the general opinion, is a point that will require consideration hereafter. There is likewise another point to be considered which will probably obtrude itself should the claims of Moquddums ever come to be much noticed, and that is, whether any and what limitations of time should be considered applicable to their claims to Separation. I believe that many were deprived of the management of their villages when the heavy auction sales first began, and having never since had possession, have lost all interest or influence in their Villages. It might probably hereafter be thought advisable to oppose some limit to the dismemberment of Talooks, founded on considerations of the length of period that claims to Separation may have been allowed to lie dormant.

91. I confess that Separation appears to me the only effectual method of securing the rights of Moquddums, or any middle class of tenantry from infringement by the Zemindar. Should they, however, not be considered entitled to that highest privilege, and as there may possibly be some who would prefer remaining subordinate, I would submit for consideration whether the class ought not to be formally recognized as a description of subordinate landholders like the dependent Talookdars of Bengal, who should not be considered liable to any increase of assessment intermediately between the periods of the Zemindars' engagements with Government, and also whether all demands for increased rent as well as all applications for recovery of possession of the Moquddumee of a Village preferred within a period of one year from the date of dispossession, should not be made by a regular legislative enactment, cognizable in the first instance by the Collector on the principle suggested in Par. 739 of Mr. Secretary Mackenzie's Memoir.

92. I

92. I am much inclined to the opinion that the state of the lower orders is so generally depressed in this district, that few important variations will be found in their rights and privileges, and also that the different Villages have few distinctive local usages, which admit of, or are worth being recorded in the manner indicated by Government. The only class of hereditary occupants and cultivators of land subject to the payment of Revenue to the State whose tenures, and modes of payment can be considered to differ materially from the generally uniform state of things existing amongst the mass of the Resident Ryots, are, 1st, the brethren of Moquddums and of the smaller Talookdars who cultivate the lands which they hold, at rates lower than those of the Thanees; but this seems to be conceded to them as matter of indulgence, rather than of right: Secondly, the dependant holders of Khurideh Land whose claims to hold at a fixed low assessment are generally admitted, and may I think safely be left for determination as the individual cases arise. Thirdly, the Bramin Proprietors of the Sasun Villages, or those which were originally of that description, who are well able as experience has shewn, to protect themselves and to maintain their ground against the Zemindar and Collector together.

93. The condition and circumstances of the Thanee Ryots generally in Cuttack certainly appear to me to call for some interference and relief. Independent of extra impositions and collections, the regular established rates of rent are every where high in Cuttack, and in many Pergunnahs they are almost incredibly heavy. The testimony of all acquainted with the detail of revenue affairs in this district, will support me when I state that 8 Rupees per Begah is not an uncommon rate in various quarters for ek* fuslee Sarud rice land of the 24 Dustee measurement, distinguished by no particular fertility, and I have seen in many accounts do fuslee land of the 20 Dustee Pudkeh rated at 8, 9 and even 10 Rupees. I am unable to explain how they should have risen to this excessive

* Note The Begah of the smallest measurement or 12 Dustee contains, I believe, 900 square yards; the Twenty four Dustee, 3600 do.

excessive height; they do not seem to be any very modern imposition. It may be conjectured that the Ryots can only pay such sums which apparently absorb the whole produce by cultivating much more land than is entered in the Bheean accounts in their names; but as the landholders and farmers claim a right of measuring the quantity of land tenanted and assessing it at the Thanee rate, even this source of evasion is occasionally closed against them. A summary suit came before me last year, in which it appeared that the Farmers of Talooka Pahrajpore in Pergunnah Paindah, had measured the whole of the lands of the Thanee Ryots, and assessed them at the Shurh Pergunna, or 8 Rupees per Begah of 24 Dustee for the Surdur or 1st description of Sarud rice land. Under these circumstances, I cannot but think that at the next settlement with the object of ascertaining and fixing rates, must be combined an intention of lowering them, and the Sudder Jumma in proportion, if necessary, where they are found to be manifestly excessive and ruinous.

94. It is to be regretted, I think, that cases of exaction are not distinctly made cognizable in the Courts both civilly and criminally on summary application by a miscellaneous petition. I am not aware that there is any rule in force expressly applicable to the case of a Ryot suffering under the enforcement of an unjust demand, supposing no actual violence to be used. Section 55, Regulation 8, 1793, merely provides that no *new* Abwab should be imposed under any pretence whatever. Corporal inflictions and confinement of person are strictly prohibited, and damages may be recovered from an *attaching* Zemindar, who has been guilty of any violation of the forms of procedure preseribed by Regulations 7, 1799, and 5, 1812. But the truth is, that the provisions of those Laws scarcely touch at all the grand method of proceeding in this district for enforcing payment of all demands, whether just or unjust. They are indeed quite inoperative in Cuttack, and altho' the Sursuree process is occasionally resorted to, to harass a particular individual who may have strength enough to hold out, I believe that the Zemindars' power over the great body of the Ryots, and his means of realizing his rents punctual-

ly

ly, would remain just as they are in practice if Regulations 7 and 5, were rescinded tomorrow. The system of collection universally practised by the landholders of Cuttack is that of despatching Mohsil Peyadehs, whose number may be increased ad libitum, who must be paid in the end by the defaulter, and who though they may not actually abridge his personal liberty, stick to him, harass him, and wear out his patience by sundry ingenious modes of tormenting, short of torture or corporal infliction, which make it better to pay even an unjust demand than to put up with the expense and inconvenience of the Peyadeh. Where particular obstinacy is shewn, persons of very low cast are stationed to harass and annoy, and the practice is very common in this district of strewing pieces of broken earthen vessels, in which the food of the vilest orders has been dressed, around the dwelling house of a defaulter,—a mode of annoyance which seldom fails, as it prevents the person and his family crossing their threshold until the impediment is removed the touch of which would occasion loss of caste. The singular helpnessness, ignorance and poverty of the Ooria Ryots render them particularly exposed to these unwarrantable practises. I have often been surprised to observe with what facility the collections of a whole village are made by a single Peyadeh from a people who are as tenacious of their money and as slow to liquidate even a just demand, as they are indigent and stupid. In the situation of Magistrate I should myself never hesitate to interfere where it appeared that the system of harrassing by Peyadehs even without the particularly objectionable features above noticed, had been resorted to for the purpose of enforcing an unjust extortionate demand, like that of the tax on marriage (still so frequently levied,) payment of rent by anticipation before the commencement of the new year, &c. But I could never feel at all satisfied whether the Law justified my taking cognizance of such cases, and at all events it seems desirable that it should be far more distinctly known and generally understood than it is at present, that proved exaction subjects the offender to some specific exemplary punishment in the Criminal Court, and that the sufferer may obtain a refund with damages on a summary application to the Dewanee.

95. I take the liberty of noticing in conclusion, that there are two points in the Regulations which it is of great importance to the interests of many of the old proprietors to have determined, and rightly understood by the local officers.

96. The extensive prevalence in this district for many years of conditional sales when two deeds were always used, the one a regular Qobaleh or Bill of Sale, the other an Ikrar by the purchaser purporting that if the money lent were repaid with interest by a certain date, the Estate should be restored, is now well known, and the frauds practised under it have likewise been fully noticed. The practice of having two Deeds, which when the means of Registry were not always at hand might naturally be expected, as has been actually the case to open a door to much fraudulent and unfair dealing, has arisen in my opinion chiefly from the desire of the lender and purchaser to get his name entered in the Collector's Books: in other words to get complete possession of the Estate, as was intended by both parties. But an impression exists that this cannot be effected unless a regular Bill of Sale is produced, and the seller admits that he has transferred the whole of his rights permanently to the buyer. This appears to me quite a misapprehension, and one which could never have prevailed had Clause 8, Section IV. Regulation 12, 1805, been adverted to, which seems fully to recognize the principle of taking engagements from a Mortgagee as the temporary representative of a proprietor, whenever the latter may distinctly state such temporary transfer to have taken place, and apply for the change of names. I believe, however, that like Clause 2, of the same Section and Regulation, it has been held to be applicable only to the period of the first settlement of the district.

97. The second point noticed, it is still more desirable to have fully cleared up.

98. Not a few of the Mortgagees with a view to defraud the proprietor and prevent his ever recovering his property, have got the Estates held by them disposed of at auction for public arrears probably

two

two or three times over, and bought them in *Benamee*. The doctrine held by many of the Judicial and Revenue Authorities of the district is that if proof were forthcoming of such a proceeding, the Collector alone could take cognizance of it under the Regulations, and that on the point being established, the Estate would become liable to confiscation, when the Government might or might not, as it should deem proper, restore it to the proprietor. Decisions have actually been passed to this effect in court, and the passage cited in the margin* from a late letter of the Collector's, shews that similar views of the meaning of Clause 4, Section 29, Regulation 7, 1799, are entertained by that officer. It seems to me, however, clear that such cannot be the meaning of the law. The Mortgagee properly forfeits his own rights by so fraudulent a procedure, but not those of another, the bonâ fide proprietor, who if the construction alluded to be the right one is left entirely without redress, unless the views of the Collector and of Government happen to be propitious towards him. The worst species of fraud ceases to be cognizable and to form a ground of action in a Court of Judicature. As the question would not seem to be rightly understood, and as it affects materially the interests of many who have been defrauded at different times through the medium of public Sales, I have felt it my duty to state it for consideration on the present occasion.

99. The Appendix to this Memoir will be found to contain several translations of Sunnuds, Firmans and Bills of Sale, and a few abstracts of orders and decisions of the Courts, serving to illustrate some of the arguments and statements advanced in the body of it. Before closing my paper, I beg leave to repeat the expression of my conviction of the imperfect manner in which the most important portion of the task I had proposed

* "It is well known that the Estate was only mortgaged, and it must have been with a view to prevent the redemption that it was thrown in balance and disposed of by public Sale on 13th December, 1813, when it was purchased by Hiramund Ghose, who is well known to have been a servant of the Brihm's &c. and it is no doubt still his property.

These facts from the enquiries made by me can I believe be substantiated, in which case the Estate would be liable to be forfeited to Government under the provisions of Clause 4, Section 29, Regulation 7, 1799."

proposed to myself has been executed, and my full sense that if it is of any use, it will be so only as tending to bring forward for discussion several material points connected with the future revenue administration of the District—not as serving to determine correctly those which are doubtful and difficult.

(Signed) A. STIRLING, *Sec. to the Comr.*

CUTTACK, *15th October*, 1821.

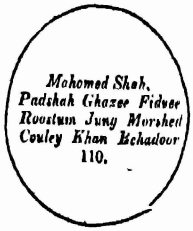
Territorial Department, the 25th July, 1822.

(A True Copy,)

(Signed) HOLT MACKENZIE, *Sec. to the Govt.*

APPENDIX.

No. 1.



SUNNUD CONFERRING A KHUNDAITEE.

LET the Mootusuddies for future and present affairs attached to Thaneh Tulmal Kunka know, that since the Khidmut of the Zemin lares of Killah Meritchpore, with that of Mowzah Reeslo attached to the above Thaneh in the Sircar of Cuttack, has been assigned on the removal of Kirpasindoo to Pudlab Mungraj, according to the zimn or endorsement; it is necessary that he pay his Peshcush with regularity to Government, never falling a Dam or Dirhem into balance; perform with zeal all the duties attaching to his situation; attend the Foujdar of the above Thaneh with his contingent (Jumeat); protect the Pergunnahs of that quarter in such a way that there remain no traces of theft and robbery—keep the Ryots contented and prosperous—and abstain from levying unauthorized abwabs. You will consider him Zemindar of the place, and act in all things with his advice in such a way that the profit of the Sircar, and the prosperity of the Ryot, may go on daily increasing. Dated 10th Shaban 20th year of the Juloos Moobaruk 1145 Umlee.

The endorsement contains a Mochulka executed by Pudlab Mungrauj, as follows :—

I who am Pudlab Mungrauj, son of Jullloo Chunder, since the Khidmut of Zemindaree of Kellah Meretchpore and Mowzah Reeslo attached to Thaneh Tulmul has been assigned to me, I do of my own full and free consent declare that I will perform the duties of the above Office with honesty and fidelity—I will behave towards the Ryots in such a way as to keep them happy and contented—I will exert myself to the utmost in cultivating the Mouzahs attached to the above Killah, and the separate Mouzah specified, and pay the public dues without fail. It shall be my special care to guard against the occurrence of Theft, Decoity and Highway Robbery; should those crimes at any time be committed, I will apprehend the Robbers with the property stolen, and bring them before the Foujdar. Whenever the Foujdar may have occasion to march against any rebellious, or turbulent persons, I will join him with my Jumeeat (Contingent) I will never myself join with turbulent and rebellious Zemindars, nor will I myself be guilty of disobedience. Should I ever violate the above Conditions, I shall be considered to have forfeited my Zemindaree. I will collect none of the prohibited Abwabs.—This is written as a Mochulka.

No. 2.

QOBALEH FUROKHT ZEMENDAREE O MOQUDDUMEE.

We who are Bulram Doss Canoongoe Sudder, inhabitant of Putna Rugoonathpore, and Juggunnauth Surungee and Anam Surungee, Moquddums of Mouzah Juggunathpore in Pergunnah Kismut, Baloobissee Sircar Cuttack—Since we have held for years the *Serberah* Zemindaree, and Moquddumee of the above Mouzah "dur tuht Malikanah khood" (in our proprietary possession) being now unable on account of calamity of season to pay the public dues, we therefore of our free consent sell the Zemindaree and Moquddumee of the above Mouzah with the Julkur, Bunkur, and Baghat, Motahurfeh Kool Huboobat, for the sum of 1,100 kahuns, 8 puns, 17 gundahs, to Jankee Ram Doss, son of Bissember Doss, Inhabitant of Bullulpore in the above Pergunnah—Let the above-mentioned cultivate the village in question with full confidence and pay the revenue of Government, collecting and enjoying the Zemindaree and Moquddumee Russoom. Should our heirs hereafter advance any claim, it will be considered unworthy of attention. This is written as a Sunnud Qobalah.

Dated Rubee-ool Awwul 1204 Umlee, Sunnuds and Takeed Namehs corresponding addressed to the Ryots, Amils, Chowdrees, and Canoongoes.

By Maharajah Ruggojee Bhonslah.

Let the Amils for present and future affairs, the Chowdrees and Canoongoes of Pergunnah Kismut Baloobissee Sircar Cuttack know, that since Mouzah Juggunathpore in the above Pergunnah having fallen off in it's cultivation, the above Mouzah with the Julkur, Bunkur, Baghat, Motahurfeh, Zemindaree and Moquddumee, has by Sunnud of the Huzzoor been assigned to Jankee Ram. (Moqurrur Shud) Ordered that the above mentioned cultivate the village, pay the Government Revenue and collect his Zemindaree and Moquddumee Russoom, and that they in no way interfere with or disturb him—Herein fail not.

No. 3.

KOBALEH FUROKHT MOQUDDUMEE.

I who am Digumber Bulyar Singh, son of Pran Dhun Bullyar Sing, son of Poorsotton ditto, a Zemindar of Pergunnah Hurrihurpore:—Since Mouzah Arhaeekool in the above Pergunnah had become entirely waste and deserted, *Wyran Mootluq**—which I held the proprietory possession of as annexed to my Talook—"*Dur tusurroof Malikaneh Talook i khood dashtum*"—the balance due in consequence having become a heavy debt on me, I have therefore of my own full and free consent sold the Moquddumee of the above Mouzah for 160 Kahuns of Couries to Dhunee Tujaree, son of Kalundee ditto—Having received the above amount, I have paid it in liquidation of my balances.—Let the above mentioned restore the village to a state of cultivation, and pay the Malwajib Sircar according to the Shurh i Pergunnah.—I shall no longer have any thing to do with even one single span of the ground, the Julkur, Bunkur, Baghat, or the Kool Mootuhurfeh—If hereafter any of my heirs or Gomashtehs, or those of the dead and deserted Moquddums should advance a claim, it will be of no avail. This is given as a Qobaleh Moquddumee—Mouzah Arhaeekool.

Moqurrureh Arazee—89 Batties, or 1780 Bigahs.

Ditto

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* The Estate to which the village sold was attached is called Killah Aurrung.

Ditto Tuzkah Ruqmee Rupees 839 13.

Jummah Kumal Courees 240.

Date 5th Sufr, 1168 Umlee.

The Sudder Jumma of this Mouzah on Mr. Webb's settlement was 353 Rs. 3 As. 13 Gs.

No. 4.

SALE OF A PORTION OF A WILAITY CANOONGOE TALOOKDAREE.

I who am Juggunnath Maintee, son of Bishennath ditto, Talookdar and Villaity Canoongoe of Pergunnah Coordes: Since Mouzah Bishopore including Sadikabad is established as my Talookdaree, Canoongoe Villaity, and Moquddumee—I have sold the same for 70 kahuns of Cowrees to Sawunt Ram, as before, and having received the Money, have paid it into the Tehveel of the Fotehdar in discharge of the Bakee of my Tuskhees on account of the Pahikasht villages under my charge. Let the purchaser cultivate the above village, pay the public dues and bring it under his Talookdaree, and Canoongoe management—I shall never have further concern with it. Dated 5th Rubee-ool Sanee 1125 Umlee.

No. 5.

DEED OF A SALE OF PORTION OF A CHOWDREE TALOOK.

I who am Bhagerattee Chowdree, son of ——— son of ———Inhabitant of (not legible) in Pergunnah Ayas Sircar Cuttack, do in the full possession of my senses declare as follows—Since 5 Mouzahs as per Margin* are appointed as my Chowdraee, having fallen into arrears and being unable to discharge the balances, I have of my own free consent sold to Gopenauth Putnaik, son of ———Putnaik, Inhabitant of the same village, one half of the aforesaid Khidmut Chowdraee with the Julkur, Bunkur, Baghot, Moterherfa and kool Huboobat for the sum of Kahuns one hundred, which amount I have received and paid into the Treasury of the Fotehdar of the Pergunnah in liquidation of Balances—Let the purchaser take possession with full confidence, exert himself in cultivating the land of his share and discharge the public dues—neither I nor my heirs will hereafter advance any claim or interfere with.

Dated ——— 1190 Umlee.

No. 6.

BILL OF SALE OF GROUND BY TALOOKDARS JOINTLY.

We who are Ameeroodh Putnaik, son of Hoorsee Kes ditto, son of Bynsee Dhur ditto, and Dudh Bamun Putnaik, son of Poorunder ditto, son of Chunder Seekur ditto, Wilaity Canoongoes of Pergunnah Cokakhund in the Surkar of Cuttack in the full possession of our intellects declare, that being unable to pay our Revenue to Government through misfortune and poverty, we of our own full and free consent sell to Tilochun Surrungee, son of ——— Inhabitant of ——— a parcel of 9 B. 13 G. 7 B. of land Bunjur Kharij Jummah of the 20 Dustee Ryottee Pudkeh, bounded as below, on the Ruqbeh of Mouzahs Kunnee Hurdo and Bhuti Moonda our Talook, (Talooka Bundeh,) or depending on us, of which we have to this day held proprietary possession (Tusurroof Malikanah) for the sum of 51 Kahuns of Cowrees, 6 Puns—Having received the said amount, we have paid it into the Tehveel of Rajib Sahoo Gandooah of the above Pergannah in liquidation of the balance of our Serberah. The land in question is to be entered as Aymeh attached to the Meersaonavee of the Sircar. Dated———1172 Umlee.

No. 7.

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* Note.—The Jumma of the whole Talook is at present Sicca Rupees 124-9.

No. 7.

DEED OF SALE OF PORTION OF A TALOOK BY A CANOONGOE TALOOKDAR.

I, who am Gollab Raee, son of Oodey Raee, son of Bulbuhder Raee, Canoongoe Sudder, Pergunnah Dhamnuggur Sirkar Budruck, in the full possession of my intellects declare as follows: Mouzahs Beerpore and Mysera are in my Talooka (or dependent on me) in the above Pergunnah, which to this day I have held in full proprietary possession (dur tusurroof Malikaneh). Being unable to pay the fixed revenue of those villages, I have sold them with the Julkur, Bunkur, Baghat, Motuherfa, Kool Huboobat and the Russoomat Talookdaree and Zemindaree to Kishen Churn Mahapater, son of Pudlab Mahapater, for the sum of 200 Kahuns, 1 Pun. Having received the amount, I have paid it into the Tehveel of Kishen Sahoo to make up for the deficiency in the assets of my Talooka. Let the purchaser taking possession of the above villages, bring them fully into cultivation, and pay yearly the Government revenue according to the Tushkees—neither I, nor my heirs will hereafter have any claim or connection with them.—This is given as a Qobalet.

Dated 17th Showal 1175 Umlee.

Moqurrureh Ruqba Arazee Battees	57	2	13
Ditto Tunkhah Ruqmee Rupees	238	14	0
Ditto Jummah Kumal, Cowrees Kahuns	448	14	0
Ryottee	434	4	0
Mujraee	14	10	0
Durobust 2 Mouzahs, Kahuns	448	14	0

Beerpore } Here follows the same detail of Ruqba, and
Nysera } Jummah, under the two heads for each village.

No. 8.

DEED OF SALE BY A TALOOKDAR.

I who am Russeek Beharee, son of Hurree Bulub, Talookdar of Mouzah Beel Soolia in Purgunnah Ancorah Sircar of Budruck, declare as follows: The above Mouzah I have to this day held in my Talookdaree possession without any partner, and have heretofore regularly paid the public revenue. The lands of my Talook having now, however, fallen out of cultivation, and being unable to discharge the Balances that have accrued, I therefore sell the above Mouzah with all it's former boundaries, and the Julkur, Bunkur, Baghat and Kool Huboobat with about 5 B. 12 G. 6 B. of Jul, Dhee and Dewutter Land, on condition of paying the Government Jummah to Beharee son of Birjoo Lal, and Kishen Churn Sahoo son of Magooree Sahoo, for the sum of 100 Deh Masha Rupees, a fair and even price. Let the purchaser take the village into his Talookdaree possession, and cultivating it, pay regularly the public dues—He will be Malik of the Nufa and Noqsan and will do with it as he likes—Neither I nor my heirs will hereafter advance any claim.

Dated 15th Zeekaud 1170 Umlee.

Moqurrureh Ruqba Arazee Battees	60		
Ditto Tunkhah Ruqmee Rupees	696		
Ditto Jummah Kemal, Cowrees Khs.	96	1	

No. 9

No. 9.

KOBALEH BY A MOQUDDUM.

I who am Dyanedhee Raee, son of Byragee Raee, son of Poornanund Raee, Moquddum of Mouzah Bullum Bulla in Purgunnah Ancorah Sircar of Budruck, declare as follows, in the full possession of my intellects:—Since Mouzah Salim Ghur a Kismut of the above Mouzah, with the Bunkur, Julkur, Baghat, Milk and other appurtenances and perquisites has been to this day in my sole proprietary possession (Pusurroof Malikanah,) I have with my free consent sold the same to Kishen Churn Sahoo, son of Magoonee Sahoo, Inhabitant of Bel Soolia in the above Pergunnah for the sum of 275 Kahuns—Having received the above sum, I have paid it into the Treasury of Nurhuree Sahoo, Tehvildar, in discharge of my Balance—Let the purchaser take possession and carry on cultivation with the fullest confidence—I engage that no one will hereafter disturb or molest him.

Dated 19th of Rubee ool Sanee Umlee 1197

No. 10.

MOQUDDUMEE SUNNUD.

We who are Gunga Ram, Gomashteh of the Sudder Canoongoe, and Muddun Maintee, Gomashteh of Bhyroo Ram Sudder Chowdree, and Bijanund Gomashteh of Chuckerdur Mahapater Chowdree Wilaity, and Luchoo Maintee and Chytun Maintee, Wilaity Canoongoes attached to Pergunnahs Soonhut in the Sircar of Ramna under Chukleh Bundur Balasore, declare as follows: Since the Moquddumee of Mouzah Bheempoora in the above Pergunnah has been from ancient times held by the sons of Bundhoo Naik jointly, but lately Jugut Naik, son of Kuroop Naik out of wickedness wanted to get possession of the whole *village*, in consequence whereof Nundhoo Naik complained to the Newab, who issued a Perwannah in our names to adjust the matter. We have therefore divided the said Moquddumee into 4 shares, each of 4 annas, and assign one to Purotten Naik, one to Nundoo Naik, one to Jugut Naik, and one to Soolaee Naik. Let the sharers each pay the Serberah of his share to the Hakim ool Wukt, and Jugmohun Doss—each will be *Malik* of the Nufa Noqsan, and of the Russoom in his own division. This is given as a Sunnud of Moquddumee.

Dated————Ramzan 1187 Umlee.

No. 11.

DEED OF SALE BY TALOOKDARS.

We who are Oochutanund Putnaik, Gomashteh of Joogulkissore Raee, Canoongoe Sudder, and Dirb Singh Mahapater Canoongoe Wilaity, and Moorleedhur Hurrichunden, Canoongoe Pergunnatee, and Sudanund Mahapater, Gujinder and Mungraj Mahapater, Chowdrees of Pergunnah Byaung in the Sircar of Budruck—in the full possession of our senses declare as follows:—Being unable to pay the Malgoozaree of the Sircar for 1161 Umlee, we have therefore sold Mouzah Gurdsahee held jointly by us (Shurakut-i-bundeha) to Koonwur Mahapater, son of Nilamber Mahapater, Inhabitant of Mouzah Byaung in the above Pergunnah, for the sum of 100 Kahuns of Cowries, and having received the amount we have paid it in as Revenue into the Treasury of Brindrabun Sahoo, Tehvildar of the above Pergunnah.—We therefore agree that let him, bringing the said village into full cultivation, take possession of it, with the Julkur, Bunkur, Baghat,

Moohterfa and Kool Huboobat, and pay yearly the Government Revenue from the beginning of the following 1162 Umlee. This is given as a Bye Namah. Neither we nor our heirs nor our brethren will hereafter have any claims on the said Mouzah.

No. 12.

IKRAR BYE BY DITTO.

We who are Gollab Raee, Gomashteh of the Sudder Canoongoe, and Surbesur Canoongoe Wilaity, and Jugtanund Chowdree of Perguunah Dhumnuggur in the Sircar of Bhudruck, declare as follows:—Mouzah Bishenpoor, &c. altogether six Mouzahs, were placed under our Serberah Zemindaree—We have sold the same for the sum of four hundred Kahuns of Cowrees to Kishnanund Chowdree, and having received the amount have paid it into the Treasury of Kishen Sahoo, Tehvildar, in discharge of the Balances of our Talook. Let the purchaser cultivate the villages and pay the Government revenue.—Neither we nor our heirs will have any concern with them hereafter.—Dated 16th Zukad 1177 Umlee.

No. 13.

SUNNUD APPOINTING A SUDDER CANOONGOE. Dated 41st year of the reign of Arungzebe.

Let the Mootusuddies appointed for the management of affairs, the Gomastehs of the Jageerdars, the Krorees, the Chowdrees, Canoongoes, Moquddums and cultivators of the Soobeh of Orissa know, that since the Khidmut of Canoongoe Sudder was held by Bulbudder according to the Sunnud of former rulers, he having at this time demised, the said office has been assigned to his son Rajinder, according to the zimn. It is hereby ordered that you allow him to take possession of his office and to enter upon the functions of it according to the established law and practice [*bu tusurroof o wa goozasteh*]—that you conduct all affairs relating to the revenues and civil administration of the country with his advice and concurrence, and that you attend on all occasions to his opinions and recommendations which will have equally in view the interests of government, and of the cultivators. You will consider him to possess full powers of appointing and removing his Gomastehs. The course to be pursued by the Canoongoe is this—that he discharge all the duties of his office with punctuality and fidelity—that he exert himself in promoting the cultivation of his Mehals, and in realizing the Peishkush, &c.—that he ascertain fully the extent of the Mal, Sayor and all the various taxes,—a regular statement of which, shewing the Hakikut of the whole Soobeh, he must keep constantly in his Serishteh, and furnish yearly a copy to the Mootusuddees of the Sircar. Let him by his equitable and judicious conduct induce the Ryots to engage actively in cultivation, and considering his appointment as the highest honor, let him labor to the utmost for the advantage of the State. Herein fail not!

Dated 7th Rajeb in the 41st year of the Juloos.

SIRCAR KUTUK O GHYREH.

Mal.	*Sayer.*
Sircar Cuttack.	Meer Buhree.
Do. Janjeepore.	Mudooyat.
Do. Burroowah.	Hat.
Do. Badshahnuggur.	Buldeh Kutuk.

Dar ooz zurb (or Mint Manghuree.)

BAZYAFTEE

BAZYAFTEE O GHYREH.

Bazyaftee Amlak o Ghyreh—Mowazeat.

[*Here follows a long detail*]

Canoongoe of Jyekishen, &c.....	Sircar Budruck, Sircar Sooroo.
Canoongoe of Kundurp.....	Sircar Rumna, Do. Busta, Do. Jelesur, Do. Muzkooree.
Canoongoe of Ram Jewun.....	Sircar Gowalepareh, Do. Maljhotiah.

No. 14.

Do. Dated 1131 Umlee, the ninth year of the accession of the Emperor Mahommed Shah, bearing the Seal of the Nazim Shooja ood Deen Mohummud Khan.

Let the Mutusuddees for present and future affairs, the Chowdrees, Canoongoe Willaitys, *Zemindars*, Moquddums and cultivators of the Sircar of Kutuk, &c. know :—That on the death of Rajinder the Khidmut of Canoongoe of the abovementioned Sircars has been granted to his son Burjinder. Let him proceed to discharge the duties of the office with fidelity and honesty, and neither omit to perform nor conceal any one point tending to the advantage of the State. He will make the Ryots happy and contented by his fair and judicious proceedings, and will exert himself to the utmost to promote the cultivation of the Mehals dependant on him [Mehalat talookeh Canoongoe.] Let him strive to improve the resources of the country without impoverishing the condition of the Ryots. Let him be ever present at his Cutcherry, and at all times ready to furnish satisfactory accounts of the revenues. You will consider him as confirmed Canoongoe i Sudder, and will hereafter act in nothing without his advice and concurrence—which will always have in view the interests equally of the state and the cultivator.—You will always allow him to enjoy the established Russoom Canoongooe [bu tusurroof o-wa goozarund] Herein fail not ! Dated 1st Zeekaad the 9th year of the *Juloos*.

No. 15.

FIRMAN, *bearing the Great Seal of the Emperor Mohummud Mohy-oo-Deen Aurungzeb Alumgeer Badshah Gazee.*

At this time a Firman has been issued directing that about 200 Bigahs of waste and unassessed [Kharij Jumma], but arable land in Tuppah Islamabad, commonly called Neeltiggree in the Sircar of Cuttack attached to the Soobeh of Orissa, should be granted according to the Zimn, to the respectable Sheer Mirza, Jageerdar of the said Tuppeh, as Mudud Mash, in order that applying the produce of the same to his maintenance he may pass his time in praying for length of our life and permanence of our prosperity : It is now ordered that the Amils and Krorees measuring out the said land and defining exactly its boundaries, give it over into the possession of the Mirza. They will allow of no encroachments or alterations, nor will they require from him Land rent, nor Akrajat of any description as Kiladaree [Khundaitee Russoom] Peshcush, Jurimaneh, charges for measuring, Piyadeh Khurch, Mohraneh, Darogheganeh, Begar, *Moquddumee** and *Canoongoee ;* no further measurement will be necessary after the *Chuck* has once been fixed. In short he will be exempt from all interference of the Dewanee, and from all requisitions of the Sooltanee Departments. Dated 5th of Zu Heij, the 26th year of the Juloos or accession, corresponding with the year 1094 Umlee.

No. 16.

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* Another Firman bearing the seal of Aurungzebe Alumgeer mentions *Deh Neemee*, or ½ in 10 allas 5 per Cent. of the Moquddum, and the "*Sud Dee*" or 2 per Cent. of the Canoongoe.

No. 16.

GRANT *of* LAKHIRAJ LAND *by the Nuwwab Nazim.*

Let the Amils for present and future affairs, the Chowdrees, Canoongoes and Moquddums of Pergunnahs Dera Bissee and Burgaon in different Sircars know :—That since Radha Madhub, inhabitant of Mouza Chot has no means of subsistence, and is subject to great expense in feeding the poor and travellers, We have therefore been pleased in consideration of his merits to grant to him Fifteen Batees of Land of 24 Dustee measurement, belonging to the Chuk called Pal, attached to several of the villages of the said Pergunnahs, which on account of disputes between the Zemindars have been for a length of time Bunjur kharij Jumma. The land in question will be separated from the said Pergunnahs from the beginning of 1150 Umlee, and will be in future held by the Grantee as Mudud Mash. It is ordered that you measure out the same, and give possession accordingly, that the Grantee bringing it into cultivation may appropriate the produce to his own subsistence, and the maintenance of the poor. You will require no further Sunnud. Herein fail not ! Dated 12th Sufr 25th of the Accession.

Endorsement.—Fifteen Batees of land Bunjur kharij Jumma on the Ruqba of the Mouzahs of Pergunnahs Derebissee and Bargaon on account of the Chuk Pal granted as Mudud Mash to Radah Madhub, inhabitant of Mouza Chot No. 17.

No. 17.

CHUK NAMEH *by the Chowdrees, &c. in giving possession to a rent free-holder.*

We who are Mungraj Mahapater Chowdree, Niladree Maintee Canoongo Wilaity, and Girdhur Pal Behadoor Talookdar, and Chukerdhur Mahapater Gomashteh of Pergunnah Bargaon, &c. in the Sirkar of Burroowah, declare as follows: Since a Perwaneh bearing the seal of his Highness the Nuwwab has been received, granting, &c. [as above,] We have therefore conformably to the orders contained in it measured out the land according to the boundaries specified in the former La Davee, and have given possession thereof to Radah Madhub. Let the above mentioned enjoy full possession of the land, bring it into cultivation, and appropriate the produce to charitable purposes. Neither we nor our Heirs will ever interfere. This is given as a Sunnud Chuk Nameh, Rubbee-ool Awwul 1150 Umlee.

No. 18.

GRANT OF RENT FREE LAND *by Ditto.*

We the Chowdrees, Canoongoes and Moquddums of Pergunnah Antroodh Bissee in the Sircar of Cuttack declare as follows :—Since about 2 Batees, 1 Bigah, 3 Ghoonts, 5 Biswahs of Land Bunjur kharij Jumma on the Ruqbeh of the following villages dependant on us [Talookeh Mayan] as below, 20 Dustee measurement has been given as Amurt Munohee [endowment of the temple of Jugunnath] under the management of Byshnoo Churn Das Birjabashee. Let the aforesaid occupy the land in question, bring it into cultivation and appropriate the produce as holy food. We engage that no Hakim or relation or heir of ours shall ever advance a claim for rents. This is given as a Sunnud Chote Amurt Munohee.

B. B. G. B.
2. 1. 3. 5.

Talooka Nuthurry Sautra
1 Batee 2 Mans

Talooka Sham Soonder Mahapater.
Bigahs 9 12 8

M. Raeepore.

M. Raeepore,	..	9		M. Pulsoda,		5	
" Sadikabad,	....	2	24	" Jafeer Nuggur,		2	
" Nyalo,	....	1	4	" Khurdo,	..	2	12 8
" Reng,	....	2	4	Talooka Nidhee Bulyar Singh.			
Sandee Kolo,	..	20	0				
Burhum Koondee,	..	1	0	Bigahs,		9	15 13
Algobind,	.....	3	0				
				Pitaeepore,	.....	2	
				Túrdunna,	.. ....	7	15 3

Dated 7th Rajeb 1169 Umlee.

ABSTRACT of a Decision in a case of Moquddum suing a Talookdar for possession of his Moquddumee. No. 2240. Filed October 22d, 1808.

Ram Chowdree Moquddum versus Kunhaee Acharj.

Plaint. " In the month of Mohurrum 1160 Umlee, I purchased the Moquddumee of Mouza Hureebhut in Pergunnah Codundah from Rajib Mahapater, the former Moquddum, for the sum of 125 Kahuns of Courees, and received a Qobaleh from the seller, who also made over to me his former Qobaleh; from that date until 1214 Umlee I held proprietary possession [Dukhl Malikaneh] of the above Moquddumee without any partner, and paid the revenues either to the Amil, or to the former Zemindar. The profits I appropriated to my own subsistence. At the end of 1214 the Talooka of Rogonath Sauntra was sold by public Auction for recovery of arrears, and bought by Kunhaee Acharj. My Moquddumee Village being always dependant on the above Talooka, and the Revenues being paid through the Talookdar; I attended on the Auction Purchaser, but he refused to receive the rents from me, dispossessed me from the Moquddumee of the Village, and took the Mouza under his own Management. I complained summarily under the 49th Regulation of 1793, but the Judge Mr. Ker dismissed my suit as not cognizable under that Regulation. The Sudder Jumma of that Village being Sicca Rupees 199 11 2, and it's yearly produce Sicca Rupees 125 13, I sue therefore at that amount, and pray that you will summon the Defendant, admit proof of my Hukiat, Milkeeat and Possession, and restore to me possession of the Moquddumee of the Village in question. *Answer.* The Plaintiff's Statement is false. Mouza Huribhut was never his Moquddumee. The real truth is this: Mouza Huribhut was one of the Pahikasht Villages of the former Zemindar. Plaintiff was a Partner and relation of Gobind Chowdree, Grand Father of the late Zemindar, and in consequence of his relationship may have had temporary possession of the Village. But the Village was in reality a Pahikasht one. Had it been a Moquddumee one, it would be found entered as such in either the Mousuil or Sudder Accounts. Plaintiff cannot found a claim of right on the circumstance of his having had temporary possession formerly. Being a Pahikasht Village, the possession of it formed a part of the " *Hukook Zemindaree* " I have purchased all the rights of the former Zemindar at public Auction, and how can Plaintiff found a claim on any title derived from him. His suit for the Moquddumee is utterly unfounded, and I hope will be *dismissed.*

Replication. The disputed Village was not a Pahikasht one. It was held by me in right of purchase. Defendant himself was my Security in 1211, for payment of the Revenue of my Village to the Amil. I never had possession of the Village merely in consequence of my being a partner and relation of the former Zemindar. Whether the Mouza is entered or not in the Sudder Accounts as a Moquddumee one, I can prove my possession

sion, and that I paid the Revenues to the Amil and the Zemindar. Possession is a proof of *Miras*. As to Defendant's Statement that he has purchased all the Zemindaree rights of the former Zemindar, I admit that he has done so, but he has purchased all his obligations likewise, and it is incumbent on him in consequence to make the Collections in the same way that his predecessor did.

EXHIBITS.

" I who am Rajib Mahapater, Son of Pitaee Sahoo Moquddum, inhabitant of Mouzah Luchmenrainpore in Pergunnah Codundah Bissee Sircar of Cuttack, declare as follows: Since I have received from Ram Chowdree the sum of Kahuns 125, being the price of the Moquddumee of Mouza Huribhut in the above Pergunnah, which amount I have paid in in discharge of my balances due from that Village; therefore I give these few lines as a Sunnud Kubzool wusool. Dated 15th Mohurrum 1180 Umlee.

Abstract of Decision passed by the Register on the 25th May 1809.

" Defendant denies Plaintiff's Moquddumee right, and states that the disputed Village was a Pahikasht one of the former Zemindar. It is clearly established, however, by the Qobaleh, Kubzool Wusool, and Documents bearing the seal and signature of former Hakims, that Plaintiff did really as stated by him purchase the Moquddumee of the said Village, and held possession of the Moquddumee from that date of purchase until 1214 Umlee, also that he frequently paid the revenue of it to the Obdedars, altho' now a Shikmee of the Talook. Defendant himself was security for his discharge of the revenues of the Village in 1211. Plaintiff's witnesses prove the same. Altho' Defendant has produced certain Dehbudhee Papers with the signature of the Collector in which the disputed village is entered as Pahikasht, those Papers are not worthy of credit on many accounts. They were given in by the former Zemindar, and where is the wonder if he with a view to his own profit and advantage fraudulently entered a Moquddumee village as a Pahikasht one. It appearing therefore that Plaintiff's claim is just on the ground of his possession being fully proved.—A decree is passed in his favour, and it is ordered that he in future pay the the revenue of his village as Moquddum, through the Talookdar. Defendant will have no other connection with the village, except receiving the proper revenue of it (Serherah Wajibee) through the Plaintiff.

No.

Abstract of Ditto Ditto.

No. 3049, filed 2d August 1808.

Sirputtee Naik versus Juggunnath Mahapater.

Plaint.—" The Moquddumee of Mouza Patsooreh in Pergunnah Teerun, Sudder Jumma Sicca Rupees 46 0. 7, and yearly produce Sicca Rupees 60, is my ancestorial hereditary property. Under the former Governments my ancestors had held the said Moquddumee for centuries, and after paying the Revenues appropriated the profits to their own maintenance.—Under the Company's administration too, I continued to hold possession as before and to pay the Revenues through the Talookdar Nitranund Canoongo. At the end of 1214 a person called Juggunnath Mahapater, Inhabitant of Mouza Aina in the same Pergunnah bought the Zemindaree at Auction of the Collector.—In Assin 1215 I paid him 10 Rupees of the Revenue of the year, but in Kartick he violently and unjustly turned me out of the Moquddumee, and collected the whole of the rents (Ma Hasil) from the Ryots, every

Cowree

Cowree of which he has appropriated to himself.—I pray therefore that you will summon Defendant, and having attended to my proofs and evidence, that you will restore to me possession of the Moquddumee of the said village.

The Defendant not having appeared, the suit was tried exparte and a Decree passed by Mr. Hartwell on the 4th Oct. 1808, awarding possession to Plaintiff as the Moquddumee of the village was clearly proved by Document, and evidence to be the property (Milkeeat) of Plaintiff.

The decision was appealed against to the Judge, and appellant states the following objections.

Respondent was not Moquddum of Mouza Patsooreh.—He was a relation of the late Talookdar Nitranund Canoongoe, who parcelled out all the villages of his Talook amongst his different brethren, and gave the management of one to each in the capacity of Ihtamamdars, allowing them to appropriate to themselves a certain share of the profits.—But he reserved to himself the full power of removing them at pleasure, and was himself always Malik of the whole of the Mouzahs on his Talook, and Moktar of the Bye and Hibbah. Accordingly in 1214 he mortgaged this very village to appellant, and respondent signed the mortgage bond. This deed is forthcoming. The Register mistook some Sunnuds of Ihtamamdaree produced by respondent for Sunnuds of Moqudumee, and decided against me, (appellant) whilst in jail and unable to appear. Ready to prove that respondent never possessed nor had any right to the Moquddumee of the said village, and trusts that the Register's decision will be reversed.

Reply. "The Sunnuds to which appellant refers distinctly prove my right, because in them it is stated that I am confirmed in the Moqudummee which had been held as Mouroosee by my ancestors from ancient times. The reason of my having more than one Sunnud is this, that under the Mahrattas it was frequently the custom, when a Talookdar died, and a new one succeeded, all the Moquddums of his Talook attended on him and took out fresh Sunnuds.—So when Mya Mahapater Canoongoe died, I obtained a new Sunnud from Nitranund Canoongoe in 1179 Umlee. As to the statement that I am one of the relations of the late Talookdar, who parcelled out the several villages of his Talook amongst his brethren as temporary managers, but was always himself Malik of the whole, had full powers of selling and mortgaging, and accordingly mortgaged this very Mouza Patsooreh to appellant in 1214, and got me to sign the Deed of Mortgage as a witness.—My answer is this: I am not a relation of the said Canoongoes. There are seven generations between us. The Canoongoe was never Malik, nor had the power of disposing of one span of land in Mouza Patsooreh; he had only the power of selling or mortgaging the Zemindaree Russoom of his Talook. It is I and my ancestors who have ever been Maliks of the Sale and Mortgage of the said village. Accordingly during the Zemindaree of that very Canoongoe, I gave as Khyrat a piece of ground to Kanhoo Ram Das, another to Rogoonath Das, and sold a third to Ghous Mahommed. These people are still alive—let them be summoned and their evidence taken. If the Canoongoe was really Malik of the Bye and Hibbah of the land in my village, he would most assuredly have sold or given away a piece of ground to some one: let this point be fully considered. The assertions that the Moqud dumee of the village in dispute was mortgaged to appellant, and that I signed the Mortgage Deed, are utterly false and unfounded.

The

The Judge confirmed the Register's Decision on the 16th March 1809.

These decisions by no means, however, secured to the Moquddum the permanent enjoyment of his rights; as the following will shew.

On the 25th June 1810 the Son of Sirputtee Naik presented a petition stating, that his father died in 1221 when he succeeded him in the possession of the Moquddumee of Mouzah Putsooreh. He paid the Government Revenue and enjoyed the profits until 1224 when Juggunnath Mahapater the Talookdar to evade the Claims of his Creditors, got his Son's name entered in the Collector's Books, and gave up the Management of his Estate to him. The Son named Jye Kishen Das in Magh 1224 dispossessed petitioner from his Moquddumee, because he refused to pay a Beshee of Sicca Rupees 19. He prays therefore that on a consideration of the Decrees formerly obtained by him, an Order may be issued to the Collector under Clause II. Section IV. Regulation XIX. 1814, directing him to take separate engagements from him, and to enter petitioner's name jointly with that of Jye Kishen Das Talookdar.

The Judge Mr. Turnbull, issued a Perwannah to the Moonsiff of Teerun, directing him to inform the Defendant, that if he disturbed in any way the possession of Petitioner or demanded one Courie more from him than the Jumma specified in the Decree, he should hold him to be guilty of a very serious offence. If he had any Claims either for possession of the Land of Petitioner's village, or for an increase of assessment, the Defendant must sue regularly in Court.

Possession was restored to the Moquddum by the Moonsiff. In December 1819 he petitioned the Court again, stating that Jye Kishen Das was bent on his ruin; that he was continually interfering with his Collections and creating disputes between him and others, and that the only chance of preserving his Meeras was that he should be separated from his Estate. He repeated therefore the prayers of his former petition, that a precept might be issued to the Collector, directing him to enter his name, and take engagement from him separately.

The application was rejected on the 23d January on the grounds that there was no mention in the Decree of Petitioner's name being entered in the Collector's Books jointly with Defendant as a sharer in the Zemindarce. He is directed to bring a regular Suit in Court if he thinks he has any Claims to have his name recorded in the Collector's Office.

Proceedings of the Commissioner's Court, dated 7th August, 1818.

Read the Petition of Bhaig Beeka, Ryot of Mouzah Bidaypore Bakirabad as follows: "Sir; About 13 Bigahs of the Lands of the above Village are tenanted by me (under my Jote). The Zemindar of the Pergunnah collected from me under the former Government a rent (Serberah) amounting to 81 Kahoons of Cowries, but now turning the Cowrees into Rupees at the rate of 4 Kahuns, he takes from me Rupees 20 6, increased by Akrajat Mofussil, viz, Chougundee &c. at the rate of 1½ Anna per Rupee and Salamee 1 Rupee. Total Rupees 23. For those Rupees, I am obliged to pay at the Bazar rate of 6 Kahuns. Consider only the hardship of my lot. Formerly instead of the 23 Rupees I paid yearly about 85 Kahoons of Cowries. Now-a-days on account of the dearness of Silver, I have to pay 140 Kahuns. In 1225 I discharged Rupees 14 8, of the above sum, and paid 1 Rupee Salamee to the Zemindar. The balance amounting to Rupees 8 8 I have not the means of paying, as 3 of the Bigahs under my jote producing Sarud Rice suffered from inundation. The Zemindar however, has no mercy

mercy on me. Besides placing a Peon over me, he has caused to be scattered about my house fragments of the pots in which the victuals of persons of the lowest caste have been dressed; so that all free egress and ingress are barred. In short, he has reduced me to the lowest stage of wretchedness, and notwithstanding I offer to pay him in 2 months, he will not allow me even that indulgence. I have come therefore to throw myself at your feet, and to pray that you will devise some means of protecting me." This Petition is presented upon unstampt paper, but as the Petitioner is evidently wretchedly poor, *Ordered*, that it be received into the Sereshtah, and that Kunaee Acharj, Zemindar of Pergunnah Bakerabad be called upon to appear in person forthwith. Final Proceeding dated 14th August, 1816.

Bhaig Becka, Complainant, Versus Kunaee Acharj.

" This day both parties attended before the Commissioner. The Petition of the Plaintiff was read to the Defendant, who stated in reply, " that the Petitioner has for 12 years yearly taken out a Putta for his Lands, and given a Kubooleat which he can produce. The Pergunnah of Bakerabad, Defendant's property, was assessed in Mr. Buller's time with an increase of Rs. 400, and in 1221 an augmentation was levied of Rs. 600—Total Beshee Rupees, 1,000. Under these circumstances Defendant had required from Plaintiff a yearly increase of 1 Anna 1 Pie per Rupee.—A person of the Kundreh tribe, alias a Chokeyah, is established in the Village where Plaintiff resides, for the purpose of making the Mofussil Collections. Whether this person has, or has not thrown fragments of pots about the Dwelling house of the latter to compel payment of rent, he is quite uninformed. He has not even seen Petitioner for the last year and half. That person indeed for 5 years paid the Jumma of the Lands cultivated by him to an under farmer of the Village. It is true that the sum of 1 Rupee has been demanded from Petitioner, on account of his Khanehbaree ground however, and not on account of Salamee. The Plaintiff who is complaining so vehemently has never paid a Cowree out of the 11 Rupees due from him on account of his Batee Tunkee Lands." Since from the Statement of both parties, it is evident that Defendant requires nothing from the Plaintiff but the Jumma specified in his Kubooleat, with his fair proportion of the increase imposed on the Zemindar at former Settlements,

Ordered.—That the complaint of Petitioner be dismissed. If he has any charge to prefer against his Zemindar for maltreatment, let him go before the Magistrate.

Petition of Bawuree Saountra, Moquddum of Mowzah Ramchunderpore, Pergunnah Bakerabad.

The above Mouza is my ancient Mouroosee Moquddumee.—I paid the Revenue of it always through the three Mahashys, who were the Pergunnah Zemindars at a Moshukkussee Jumma of 781 Kahuns, or Rupees 182 12.—Kunaee Acharj got the Estate in 1214, who raised the Serberah of my Moquddumee in 1215, Rs. 56—in 1217, 26.—Ditto in 1220, 10—in 1221, 20—Altogether 112 Rupees. I paid as I could till the beginning of 1225, when being oppressed with debt and difficulties, I told the Zemindar I could stand it no longer, but that I would willingly pay my former Jumma, increased by a fair propor-

tion of the Izafeh Sircar, with a due proportion of the Akrajat Sudder and Mofussil. The Zemindar disregarding my prayers, dispossessed me on my declining to pay the Jumma of Rupees 294 ,, 12, and has brought the Mowzah under Nij Tehseel. I pray redress that I may be restored to my Moquddumee. *Asked*, If he has any documents to establish his Moquddumee right on the above Mouza. *Answers*, He has none. It is Mouroosee, but had often sold portions of it and granted lands as Lakhiraj. The Lakhirajdars and Khureedars can shew the Sunnuds and Kubalehs. *Asked* If any increase was ever imposed under the Marhatta Government on the Jumma of his Moquddumee. *Answers*, No. *Order*. Let him sue the Zemindar in the Adawlut in the regular course to establish his right. No doubt the Judge will according to custom speedily investigate his case, and in the event of his proving that in the Marhatta time he held the above Moquddumee at a fixed Jumma, the Judge will doubtless in conformity with the custom of the country decree to him possession of the Moquddumee at that Jumma, increased by a Rusud Izafeh (proportion of the Government increase) and a share of the Akrajat Wajibee.

The *Petition* of Punkudje Pudhan, Moquddum of Mouzah Oochootpore, attached to Talookah Gopalpore in Pergunnah Asressur, as follows. The above Mowzah is my Mouroosee Moquddumee. I paid the Revenue of it always under former Governments, Butuor Muzkooree.

Under the Marhatta Government I had my Village placed under the Talook of Ramchunder Muddun Raee, and paid the Revenue of it (Serberah numoodum) sometimes to the Huzzoor, sometimes to Sumboonath Gosain ; afterwards to the Amil Oochut Mahapater and latterly to the end of 1210 to Nilkunth Doss Tehsildar. In 1210 Ramchunder Muddun Raee having required Zemindaree Russoom from me, I persuaded the Soobehdar of the province to separate my village from that person, and to place it under Nisunkh Raee (Zemindaree of Talooka Gopalpore) taking an Ikrar from him that he would never require Zemindar Russoom from me, and that in the event of his doing so, my Mowza should be immediately separated. After the conquest, ignorant of the Aeen of the British Government, I did not attend at Balasore, and Nisunkh Raee having executed a Kubooleat for his Talook, I paid him the Jumma of my Village assessed at a Russud Muthote. In 1214 the Estate was sold for recovery of arrears. I then proceeded to Calcutta with intention to get my Village separated, but the new purchaser having satisfied me, I said nothing. A second sale by Auction having taken place, Nisunkh Raee re-purchased his property. At Mr. Buller's Settlement he obtained some reduction of his Assessment, but from that time to 1224 he made me pay on the same Jumma, which I had first agreed for in 1212. In 1225 he required Zemindaree Russoom, &c. from me, which I declining to pay I was dispossessed of my Moquddumee. I then petitioned the Court under Regulation 49, 1793, and obtained a decision in my favour, and a Dukhulee Perwannah, which Nisunkh Raee evaded compliance with, hearing that Mr. Melville was then just about to leave the district. Possession was subsequently given to me by the new Judge, but constant disputes between us have ensued since. The Zemindar at one time agreed from my continued urgency to separate me from his Estate, but in consequence of my having come into Cuttack and informed your Honor (the Collector) that the Mofussil collections of Talooka Gopaulpore were Rupees 9,000, in cash, and 300 Bhurruns of Paddy, which has obliged Nisunkh Raee to take back his Talook (after throwing it up), seeing no hopes of a reduction of Jumma, he grew angry with me, and has declined to fulfil his engagement. I venture now therefore to lay my claims before you, and to pray that a separate engagement altogether may be taken from me for the payment of the revenues of my Village. May 1819.

Petition

Petition of Chowdree Soodurson, Nisunkh Raee, and Pitamber Chowdree, Heirs of Chuckdhur Nisunkh Raee deceased, late Zemindar of Talooka Gopaulpore in Pergunnah Asresur.

We have had the honor to receive a Perwannah from the Presence, stating the substance of a claim to separation preferred by Punkudge Pudhan, and calling on us for an answer. Sir, the representation submitted by that person is entirely false. In the first place, he states that he has an Ikrar in his possession executed by the late Zemindar at the time that Mowza Oochootpore was taken from Ramchunder Muddun Raee's Talook, and annexed to Nisunkh Raee. Our Father never signed any Ikrar relating to the separation of Mowza Oochootpore as asserted by the Moquddum in question. The custom was always this: Formerly that whatever Ikrar, Kobalcahs or Hissab-namehs were executed relating to Zemindaree or Moquddumee affairs on each Talook, were drawn out by the Pergunnah Gomeshteh and signed by the Talookdar, attested by the Signatures of the Zemindars of the Pergunnah. But whatever writings related to the grant of rent free lands, or of Pitrallee and Khanehbarree to the Moquddums, were signed merely by the Talookdar. If the Petitioner had obtained an Ikrar of the nature specified by him from our father—how happens it that he holds a Sunnud executed by him for his Khanehbaree Pitrallee lands. Besides every year the Moquddums and Serberakars pay regularly to the Zemindar the Mofussil Rusoom Zemindaree, and Tehseel Khurcheh Sudder and Mofussil. The Moquddum's further statement that Mouza Oochootpore was separated from Ramchunder, and annexed to Nisunkh, affords no proof of a proprietory title. They were brothers and the Marhattah Government having annexed the village to the latter, separated others in exchange. As to what he advances of a Judicial decision in his favor, our answer is this: The Moquddums of the Soobah of Orissa, who are to be found on the Talooks of most Zemindars, are allowed a portion of Khanehbaree or Pitrallee land, and whatever may be the actual produce of their village, or whatever Jumma may be agreed upon and engaged for by them at the time of forming the annual Mofussil Bundobust, they pay regularly to the Zemindar. If they fail, the Zemindar takes the village into his own hands, and either holds it Khass or farms it, the Moquddum retaining only his Pitrallee. In 1221 the Moquddum, who has now petitioned, not having attended on the late Zemindar at the time of the Mofussil Bundobust being adjusted, the village was brought under Hustabood management for 1225. As to the Complaint in Court the Moquddum agreed to pay the Hustabood Jumma, on which an order was passed to put him in possession of his Moquddumee. No order was passed for his separation; on the contrary the Judge told him to pay his Serbereh to us. Only consider Sir, Moquddums exist on the Talooks of most Zemindars in the Soobah of Orissa. Inquire of them if a Moquddum can ever be separated from the Talook of a Talookdar. If the Moquddums can be so separated, what becomes of the Zemindaree of the Zemindar. We therefore protest against the separation.

A true Translation,

(Signed) A. STIRLING,

Sec. to the Commissioner.

STATEMENT of the different description of ESTATES in the District of CUTTACK, with the Jumma Assessed on each for 1228 Umlee.

Description of Mehal.	*Number of each*	*Jumma of 1212 U*				*Jumma of 1228 U*				*Remarks.*
Zemindarees, ...	8	168265	4	2	0	203102	7	12	1	In these are included of course Limbaee, and Rthung, &c. All the Pergunnah Zemindarees, in short.
Talooks, ...	429	534397	0	11	0	625967	14	16	3	
Entire Mouzas, ...	657	157076	14	3	3	199720	3	1	0	The Talooks were all originally entered in the names of Chowdrees and Canoongoes.
Kismuts of ditto, ...	73	14377	14	4	3	16973	0	12	3	
Killahs, ...	49	42113	15	0	2	58629	3	4	0	
Kismuts of ditto, ...	10	2389	2	17	2	2829	9	15	0	
Khureedgee Lands, ...	722	27672	1	0	1	33638	4	9	3	Entered as Khureedeegee Mouzah-oghyreh.
Putnahs, ...	143	25429	6	16	3	24889	3	18	2	
Tuppehs, ...	13	32685	2	5	0	37798	5	6	0	The Tuppehs might have been classed with the Talooks as they were mostly held by Chowdrees, and Canoongoes.
Thannehs, ...	3	9245	8	5	0	8964	4	5	0	
Arazee Dugraee, ...	27	9204	0	6	1	10947	10	18	2	The Thannahs were either Killahs or were formed under the Mogul Government as Police Stations, and assigned to different individuals with large Jagheers attached. The Sunnuds of the Emperor Aurungzeb confer the Thanadaree and Zemindaree of Thannah Alumgir on a Mussulman Sirdar, on the removal of the old Khundait for misconduct.
Arazee Monajib.	6	2316	11	15	1	2540	4	3	2	
Arazee Jageer Buzyaftee, ...	156	4687	0	2	1	7312	11	0	2	
Paeekastah, ...	1	362	0	1	1	452	0	1	1	
Arazee Lalbaugh, ...	2	279	9	5	0	219	1	14	2	
Deehee, ...	1	2313	1	5	0	2663	1	5	0	
Battee Tunkee, ...	14	646	4	6	0	935	8	1	1	
Arazee Rahoburree, ...	4	314	8	6	1	285	14	14	1	
Arazee Paeekanee, ...	2	277	0	2	2	1073	0	0	0	
Arazee Kharizdeybutter, ...	19	735	8	2	0	805	5	5	0	
Duffawat, ...	1	321	2	1	1	390	0	0	0	
Kotewallee, ...	1	52	13	0	0	70	0	0	0	
Arazee Khodekustah, ...	2	43	15	16	0	47	0	0	0	
Bazarha, ...	4	676	8	17	0	1072	0	0	0	
Aymah, ...	2	646	15	9	3	691	15	9	3	
Arazee Mubbadella, ...	1	14	0	8	3	18	0	0	0	
Arazee Nankar, ...	2	195	5	5	0	247	10	0	0	
Arazee Zeernowoodarn, ...	2	1209	0	19	1	1468	7	15	0	
Zillah, ...	1	276	8	0	0	500	0	0	0	
Khajoorbooriah, ...	1	6	1	4	1	3	0	0	0	
Julkur, ...	3	300	13	19	3	328	0	0	0	
Killah Khordah, &c.	2	—	—	—	—	61169	12	6	2	
Killahjaut, ...	29	—	—	—	—	120411	9	11	1	Assessed at a fixed Jumma or Peshcush.
Total	2390	1038531	5	19	1	1426164	9	8	1	

Territorial Department,
The 25th July, 1822.

(Signed) A. STIRLING,
Sec. to the Commissioner

(True Copies,)
HOLT MACKENZIE,
Sec. to the Govt.

MINUTE,

AND

DRAFT OF REGULATION,

ON THE

RIGHTS OF RYOTS IN BENGAL,

BY THE

HONORABLE J. H. HARINGTON, ESQ.

ORDERED TO BE PRINTED AND CIRCULATED BY

HIS EXCELLENCY THE RIGHT HONORABLE

The Vice President in Council.

CALCUTTA:

FROM THE GOVERNMENT GAZETTE PRESS, BY G. H. HUTTMANN.

1827.

Extract from the Proceedings of the Right Honorable the Vice-President in Council, in the Territorial Department, under date the 11*th October*, 1827.

Read again, the following Papers recorded on the Proceedings of the 8th March last; viz.

Extract from the Proceedings, in the Judicial Department, dated 5th February, 1827.

Letters to Boards of Revenue, in the Lower and Central Provinces, dated 8th March, 1827.

Read also, the following Papers:

Extract from the Proceedings in the Judicial Department, dated 22d March, 1827.

Letter from the Board of Revenue, in the Central Provinces, dated 11th May, 1827, with its enclosure.

Ditto from Secretary to ditto, dated 15th June, 1827, with its enclosure.

Ditto from Acting Secretary to the Board of Revenue, in the Lower Provinces, dated 1st June, 1827, with its several enclosures.

Mr. Harington's Minute, submitting a Revised Draft of "a Regulation for maintaining the rights of Khoodkasht, Chupperbund, and other resident Ryots, who, by prescriptive usage, are entitled, on certain conditions, to the permanent occupancy of the lands cultivated by them, within the limits of the villages in which they reside," with the Papers annexed.

RESOLUTION,

The Vice-President in Council having maturely considered the Minute and Draft of Regulation above recorded, finds difficulty in resolving on the immediate adoption of the measures recommended, entertaining doubts as to the necessity of some, and as to the expediency and justice of others, of the enactments contemplated. It is, however, of essential importance, that the facts and principles brought forward on this occasion, by Mr. Harington, should be widely disseminated amongst the Servants of Government attached to the Revenue and Judicial Departments, in order that the discussion of them may conduce to a proper understanding of the subject, and the application of right principles to all cases that may arise hereafter. With this view, it appears to His Lordship in Council to be advisable, that Mr. Harington's Minute, with the Draft annexed, should be printed and circulated to the Officers of both Departments, preliminarily to a final determination on the subject.

ORDERED, that four hundred copies of Mr. Harington's Minute, and of the Draft of Regulation proposed by him, be printed at the Government Press, and on the receipt of the Papers from the Press, that they be distributed to the Officers of the Judicial and Revenue Departments, in the Lower Provinces, with orders severally to state what construction they put on the existing Regulations, as they affect the rights of those occupants of the soil, whose interests Mr. Harington's Draft of a Regulation proposes to confirm and secure.

(A True Extract,)

H. T. PRINSEP,

Acting Secy. to the Govt.

MINUTE.

THE causes, which have principally operated in producing insecurity and oppression to the Peasantry of Bengal, and in a less degree to those of the other Provinces, under this Presidency, where the land revenue has been fixed in perpetuity, have been fully stated in the correspondence between the Honorable Court of Directors, and this Government. The following brief enumeration of them is, I believe, sufficiently accurate :

1st. The omission of clear and definite Rules in the Regulations of 1793, and subsequent years, for declaring the rights and tenures of the Ryots, whose rents were, in many instances, left to be adjusted by Pergunnah or other supposed local rates, no longer in existence, or ascertainable.

2d. The prejudicial effects of some of the rules, which were established, with a view to prevent a reduction of the land rents ; especially those which limited the duration of leases to ten years ; and which cancelled all existing leases to under tenants, (with certain exceptions,) in the event of a public sale for arrears of revenue.

3rd. A want of due enforcement of the Rules, which were enacted on concluding a permanent settlement with the

 Zemindars

Zemindars and other Landholders. requiring them, within a fixed period, to adjust the rents of their tenants, and furnish them with Pottahs; the forms of which were to be approved by the Collectors.

4th. A misapprehension of the rights and privileges intended to be vested in the Landholders, who were recognized in the Regulations, as proprietors of the lands, comprised in their respective estates.

5th. Abuse of the powers granted to the Landholders and Farmers, with whom the permanent settlement was made, and their Agents, for recovering arrears of rent by distraint.

6th. The abolition of the Canoongo Office, in the Lower Provinces, by which measure the usual registry of lands, rents, leases and local customs, under the Native Government, was discontinued.

7th. The insufficiency of the established Courts of Judicature, to provide ready means of redress, when the numerous cultivators of the soil suffered injury and oppression, from undue enhancement and exaction of rent.

2. In revising the Draft of a Regulation proposed by me, for more fully declaring and securing the rights of the Khoodkhost Ryots, and other permanent under-tenants of land, —I purpose to offer a few observations on each of the points above noticed; but without any methodical arrangement in the discussion of them.

3. The omission of definite Rules in the Regulations of 1793, for declaring and securing the rights and tenures of the Ryots, is to be accounted for by the extreme intricacy and difficulty of the subject, as candidly stated in the Minute of Mr.

Shore,

Shore, (now Lord Teignmouth,) dated 18th June 1789, on the permanent settlement of Bengal. In that Minute, he brought forward all the information, which his experience and enquiries had enabled him to obtain relative to the tenures of the Ryots, and the principles on which the rents payable by them were usually adjusted in the Province of Bengal; and the annexed propositions deduced from the arguments contained in it, formed the basis of the Rules passed by Government in the same year, and in 1790 and 1791, which were subsequently re-enacted, with amendments, in Regulation VIII. 1793.

These propositions, as they respected the Ryots, were to the following effect:

" Whereas, from the ignorance, inattention and oppression of the Zemindars, the greatest abuses have been practised in the collections, and the Ryots have been exposed to exactions, the following Rules are now prescribed to all Zemindars, Talookdars, and persons entrusted with the Revenues, for their immediate direction and guidance: That, the Rents to be paid by the Ryots, by whatever rule or custom they may be demanded, shall be specific as to their amount. If by a Pottah, containing the Assul and Abwab, the amount of both shall be inserted in it; and the Ryot shall not be bound to pay any thing beyond the amount specified, on account of Khurcha, Selamy, or any other article. If by a Theeka Pottah, the whole amount payable by the Ryots is to be inserted in it. If by any rule or custom, such as the payments of the last and preceding year, the rate of the village, Pergunnah, or any other place, an account is to be drawn out in the beginning of the year, shewing what the Ryots are to pay by such rule or rate,

rate, and a copy of it to be given to them. Where the rents are adjusted upon a measurement of the lands, after cultivation, the rate and terms of payment shall be expressed in the Pottah. If by any established and recorded Jummabundy, that is to be rule for demanding the rents. If the rents are paid in kind, the proportion which the Ryots is to pay shall be specified, either in an account, or written agreement. In every Mofussil Cutchery, the Nirkbundy, or rates of land, shall be publicly recorded, and the Zemindar is answerable for enforcing this Regulation, under a penalty or fine for neglect, at the discretion of Government. For every village, a Putwarry shall be established by the Zemindar, for the purpose of recording the accounts of the Ryots in that village; and a list of such Putwarries shall be deposited in the Sudder Cutcherry of the Collectorship, and in the Cutcherry of the Pergunnah where the village is situated. No farmer shall be allowed to remove a Putwarry without the permission of the Zemindar. If after the expiration of six months from the commencement of the year, upon a reference to the accounts of any village, for the purpose of deciding complaints, it should be found that no Putwarry has been established, the Zemindar shall be fined by the Collector for such neglect. Where no Nirkbundy of the land exists, the Zemindar shall be bound to form the same, either for his whole Zemindarry, or such parts thereof where it may be wanted, within a prescribed period, to be determined by the Collector. No Zemindar, farmer, or person, acting under their authority, shall be allowed to cancel the Pottahs of the Khoodkhost Ryots, except upon proof that they have been obtained by collusion, or that the rents paid by them,

during

during the last three years, have been reduced below the rates of the Nirkbundy of the Pergunnah; or that they have obtained collusive deductions; or upon a general measurement of the Pergunnah, for the purpose of equalizing and correcting the assessment. When the Jumma of a Ryot has been ascertained and settled, he shall be authorized to demand a Pottah from the Zemindar, or person acting under his authority, whether farmer, Gomashtah, or other; and any refusal to deliver the Pottah shall be punished by fine, proportioned to the expense and trouble of the Ryot, in obtaining it. The Zemindar is also required to cause a Pottah for the rent so adjusted, to be prepared and tendered to the Ryot. It remains with the Zemindar to determine, by whom the Pottah shall be granted; whether by himself, farmer, Gomashtah or whom. No under-renter, without special permission from the Zemindar, shall be empowered to grant Pottahs beyond the period of his lease; and no Agent to grant them without authority from the Zemindar or Talookdar, when in possession of the lands, or of the manager, when the Zemindar and Talookdar are excluded. All existing leases to under-renters and Ryots, to remain in force to the period of their expiration, unless proved to have been obtained by collusion, or from persons not authorized to grant the same. Every Collector, renter, or receiver of the rents, throughout every graduation, from the Zemindar to the Ryot, shall be compelled to give receipts for all sums received by them, and a receipt in full, on the complete discharge of every obligation: and any person complaining that a receipt has been refused him, upon establishing the charge, shall be entitled to double the amount paid by him, as damages from the

 person

person who received it. The receipts to the Ryots are to specify the quantity of ground for which he pays rent, and the denomination of it, as being Khoodkasht, Paekasht, or Comar, with the rent received on account of each sort of land severally. In case any Village, or district, should be affected by inundation or other calamity, causing the Ryots to desert, it shall not be lawful for any Zemindar, or renter, or collector of the rents, to demand the rents of the Ryots who are fled, from those which remain. The Zemindar shall not be authorized to impose any new Abwab or Muthote, on any pretence whatever, upon the Ryots; and every exaction of this nature to be punished by a penalty, equal to three times the amount imposed. If at any future period, it be discovered that new Abwab or Muthote have been imposed, the Zemindars shall be responsible for the penalty, during the whole period of such impositions."

"As the impositions upon the Ryots, from their number and uncertainty, have become intricate to adjust, and a source of oppression to the Ryots, the Zemindars shall be compelled to make a revision of the same, and to simplify them, by a gradual and progressive operation, as follows: They shall begin with Pergunnahs where the impositions are most numerous, and having obtained an account of them, shall, in concert with the Ryots, consolidate the whole, as far as possible, into one specific sum; but so that, in no case, the sums demanded from the Ryots, shall exceed three articles, viz. Assul, Abwab, and Khurcha. Having prepared this account, they shall submit it to the Collector for his inspection; after which it is to be enforced by the authority of Government; and any enhancement of the Abwab, or Khurcha, to be punished as an extortion.

Where,

Where, by mutual consent of the Ryots and the Zemindars, the Abwab can be wholly reduced and consolidated, it shall be done accordingly; and the rates of the land, according to the nature of the soil and the produce, be the rule for fixing the rent. The rents of each Pergunnah in the Zemindarry to be annually adjusted in the same manner, until the whole be completed; and the exact proportion which the Abwab and Khurcha bear to the Assul Jumma, to be precisely determined. The Zemindar is to be positively enjoined to regulate a certain proportion of his Zemindarry annually, so that the whole be completely performed within (a certain number of) years from the date of his agreement."

"Every Zemindar and Talookdar to be also compelled to prepare the form of a Pottah or Pottahs adapted to the circumstances of his Zemindarry and Talookdarry; and to lay the same before the Collector; who, having approved the form, shall publish it, with a notification to the Ryots, that upon application such Pottahs will be given to them; and no Pottahs under any other form shall be permitted."

"No Zemindar shall be allowed to contract any engagements with any farmer, or authorize any act contrary to the letter and meaning of these Regulations."

"The rules ultimately entered in Regulation VIII. 1793, on the modified adoption of the foregoing propositions, are contained in Sections LIV. to LXV. of that Regulation, and need not be detailed in this place. One important modification was prescribed in Section LIV, which directs a consolidation of the whole of the demands upon the Ryots, into one specific sum, instead of the option before proposed of three articles,

articles, viz. *Assul, Abwab,* and *Khurcha.* The same Section fixed the end of the Bengal, Fussily and Villaity year 1198, as the period, by which the required consolidation was to be completed; and before the expiration of which the landholders and farmers were also required, by another Section, to prepare and deliver Pottahs to the Ryots; under penalty of being non-suited, with costs, in the event of any claims being subsequently prepared by them, on engagements wherein the consolidation of Assul, Abwab, &c. should appear not to have been made. Had this rule been carried into effect, it is evident, that the consolidated rents must have been adjusted, according to the rates extant in the Bengal and Fussily years 1197 and 1198, being the first two years of the permanent settlement; and the declared sentiments of both Lord Cornwallis* and Mr. Shore, against the right of the Zemindars, and other landholders, to impose an arbitrary increase of rent upon the Ryots, especially the Khoodkhost, or resident occupants of the land cultivated by them, warrant the strongest presumption, that it was intended by the Government to establish for Bengal, Behar, and Orissa, the rates of land rent, which actually subsisted in those years, under different forms and denomination, as a standard, [*Mutatis Mutandis,*] for future years; in like manner, as it was subsequently enacted for the Province of Benares, in Regulation II. 1795, that the *Nukdy,* or money rents of the Ryots should not, in future, exceed the consolidated amount of the *Assul* and *Abwab,* or original rent and additional cesses, which existed in the Fussily year 1187. But unfortunately,

* See His Lordship's Minute of 3d February, 1790.

unfortunately, the Regulations for the Lower Provinces contained no specific enactment, or declaration, to this effect; and the restrictions prescribed in the Second Clause of Section LX. Regulation VIII. 1793, in behalf of the Khoodkasht Ryots of Bengal and Orissa,* were, I fear, but a weak and inadequate barrier against a frequent, if not general enhancement of their rents; since it allowed their Pottahs to be cancelled not only in cases of collusion; but on proof, that "the rents paid by them, within the last three years, had been reduced below the rate of the Nirkbundy of the Pergunnah, or upon a general measurement of the Pergunnah, for the purpose of equalizing and correcting the Assessment."

6th. If, indeed, as assumed in the Regulations of 1793, and subsequent years, there had existed, in each Pergunnah, a table of established rates, by which the rents of the Ryots, might be equitably adjusted and determined, in cases of dispute between landlord and tenant, when previous leases had expired or were cancelled, the resident cultivators might have been preserved from any oppressive enhancement of their just rents. But, it is to be regretted, that, the provision for a Mofussil Nirkbundy, which formed part of Mr. Shore's propositions above cited, were not included in the "amended rules for the decennial settlement," approved by the Governor General in Council, on the 23d November, 1791, nor in any part of Regulation VIII. 1793. In his Minute of 18th June, 1789, Mr. Shore calculated, "that the rents in Bengal might be collected

* This Clause was declared not applicable to Behar.

lected according to ascertained rates, throughout two-thirds of the country;" and added the following observations, which it may be useful to notice, as applicable to the Province of Bengal, at the time when the permanent settlement was in agitation, but had not been concluded.

"Although much has been said with respect to the Ryots, I shall nevertheless enter into a more particular detail of what regards them. In every district throughout Bengal, where the licence of exaction has not superseded all rule, the rents of the land are regulated by known rates, called *Nirkh*, and in some districts each village has its own. These rates are formed, with respect to the produce of the land, at so much per Beegah. Some soils produce two crops in a year of different species; some three. The more profitable articles, such as the mulberry plant, beetle leaf, tobacco, sugar-cane, and others, render the value of the land proportionally great. These rates must have been fixed upon a measurement of the land; and the settlement of Toorun Mul may have furnished the basis of them. In the course of time, cesses were superadded to that standard; and became included in a subsequent valuation; the rates varying with every succeeding measurement. At present, there are many Abwabs, or cesses, collected distinct from the Nirkh, and not included in it, although they are levied in certain proportions to it. The following abstract of a Ryot's account, taken near eight years before this time, will shew the mode in which this is done."

Rent

	Rs.	As.	Gs.	Cs.
Rent of seven Beegahs, twelve Cottahs, seven Chuttacks of land of various produce, calculated at a certain rate per Beega, according to its produce; (extracted from an account of demands and payments, called Hissab Khurcha.)	14	0	8	0
Abwab, or Cesses.				
	Rs.	*As.*	*Gs.*	*Cs.*
Chout, at 3-16th per Rupee, —	2	10	0	0
Poolbundy, a half month's demand, or 24th of the Jumma,	0	9	7	2
Nuzzerana, one month, or 12th,	1	2	15	0
Maungun, ditto ditto, — —	1	2	15	0
Foujdary, 3-4th of 1 month, or 1-16th, — — — —	0	14	15	0
Company's Nuzzerana, one month and a quarter, — —	1	7	0	0
Batta, one anna per Rupee, —	0	14	0	0
			8	12	2	2
Total, —			22	12	10	2
Khelat, at one Anna and a half per each Rupee, of the above sum, — — — —			2	2	1	2
Total, —			24	14	12	0

" The first sum of Rupees 14 0 8 0 is called the original rate of the land; but even this may in-include cesses consolidated into it. Some of the *Abwab*, or cesses, since added, are subsequent to the period of the Dewanny.

Dewanny. If the accounts of the same land were now examined, some additional impositions might appear. The Zemindars introduce them by degrees at intervals of two, three, four, or five years; and rarely attempt them for two or three years successively. Solicitation and influence are equally employed to effect the establishment of them; and a Ryot, where the burthen is not too heavy, will rather submit than resist or complain. Temporary extortion may be practised at any time, but a permanent exaction of this nature can rarely be established by force alone upon the Ryots. Theeka Pottahs generally express a fixed rate for the land, at so much per Beegah, without any other article, but the sum total includes the several existing cesses at the period of adjustment, and others are sometimes again added and consolidated. When the rents, by successive impositions, become too heavy, the Ryots either abscond, or the Zemindar allows them a compensation by giving them other land at a favourable rate; but seldom either by remitting the imposts, or diminishing the rates of the other lands. In some places, however, the accumulation of Abwab has caused a proportionate diminution in the Assul; this is particularly the case in Dinagepore. When a measurment of the lands takes place, the existing rates are confirmed, and generally with some additions. Where none can be found, a reference is made to the rates of other lands of the same quality, in the vicinity of the spot measured; but the adjustment of them, in that case, is a business of considerable difficulty. Every part of the transaction is a subject of contention; the demands on both sides are unreasonable; and are finally terminated by a compromise. It is the business of the Putwarry to register these rates, which were also formerly recorded by the Mofussil

Canoongoes;

Canoongoes; and these, when wanted, became open to the inspection of the Government. It would be impossible, I conceive, to fix specific rates for any one species of produce, in any district generally; the quality of the soil and the situation of the land, as enjoying the advantages of markets and water carriage, must determine it. The remark applies to every species of produce. Where the rates of land are specific and known, a Ryot has a considerable security against exaction, provided the Officer of Government attends to his complaints, and affords him redress; and without this he can have none. The additional security which he derives from a Pottah, supposing it to be properly drawn out, is this; that it specifies, without reference to any other account, the terms upon which he holds the land, and the amount of the Abwab, or cesses, which are not mentioned in the Nirkbundy, nor always in the Jummabundy. In those places where the accounts are kept with the most regularity, and the established rates adhered to, the annual adjustment of the rent to be paid by each Ryot, is not made without difficulty. The usual mode is to form a survey of the ground, and compare it with the accounts of the former year, in which every species of cultivation is specified, together with the relative situation of the land. Where the general appearance of the land corresponds with the detail of it in the accounts, the rent is adjusted without much difficulty; but where it differs, either by exhibiting a greater quantity of land in cultivation, or any article of a superior quality on the same land, the rents of such land are demanded, and a measurement is often adopted to determine them. The nature of the business shews, that it can only be effected by a person well versed

 in

in it. In the ordinations of the Emperors, the officers employed in the Collections are constantly encouraged, and required to preserve the more valuable species of produce. I suppose that the rents in Bengal may be collected, according to ascertained rates, throughout two-thirds of the country; and notwithstanding the various abuses which I have detailed, it is evident that some standard must exist; for without it, the revenues could never be collected from year to year, as they have been. Exactions on one side, are opposed by collusions on the other; but we may with certainty conclude, that the Ryots are as heavily assessed as ever they were. The land is divided into Ryotty and Komar. The rents of the former are paid in money, and of the latter in kind. The usual division is half to the Zemindar, and half to the Cultivator; but some part of the expences generally falls upon the latter, in addition to the stipulated proportion. Pottahs to the *Khoodkhost* Ryots, or those who cultivate the land of the village where they reside, are generally given without any limitation of period; and express, that they are to hold the lands, paying the rents from year to year. Hence the right of occupying originates; and it is equally understood as a prescriptive law, that the Ryots who hold by this tenure, cannot relinquish any part of the lands in their possession, or change the species of cultivation, without a forfeiture of the right of occupancy; which, however, is rarely insisted upon: the Zemindars demand and exact the difference. I understand also, that this right of occupancy is admitted to extend even to the heirs of those who enjoy it. *Paekasht* Ryots, or those who cultivate the land of villages, where they do not reside, hold their lands upon a more indefinite tenure. The

Pottahs

Pottahs to them are generally granted with a limitation in point of time; and where they deem the terms unfavorable, they repair to some other spot. Such are the general usages and practice, as far as I have been able to ascertain; but there are local customs, which can only be known by an examination on the spot. In some parts of the country, I understand that the Zemindar is, by prescription, precluded from measuring the lands of the Ryots, whilst they pay the rents according to the Pottah and Jummabundy."

7. After the lapse of nearly forty years, and the mutations of property and possession, which have taken place in the landed tenures of Bengal during that period, it cannot be expected that any measures now practicable would be successful in ascertaining the actual rates of rent levied throughout the country at the commencement of the permanent settlement, or the consolidated rents, which should have formed the legal standard of assessment from that time, if the rules promulgated by Government in 1790, and 1791, and re-enacted in the Regulations of 1793, had been duly observed. I concur, however, with Mr. H. Colebrooke, (as stated in his Minute 1st May 1812,) that "if it be thought expedient in place of abrogating the laws, which were enacted for the protection of the tenantry, and specially of the Khoodkhost Ryots, or resident cultivator, that the right of occupancy, which those laws were intended to uphold, should be still maintained, and that the Ryot should be supported in his ancient and undoubted privilege of retaining the ground occupied by him, as long as he pays the rent justly demandable for it, measures should be adopted, late as it now is, to reduce to writing a clear declaration

declaration and distinct record of the usages and rates, according to which the Ryots of each Pergunnah or district will be entitled to demand the renewal of their Pottahs, upon any occasion of a general or partial cancelling of leases." Mr. Colebrooke adds: —" I had it at one time under consideration to propose a plan for the preparation of such Records, under the superintendence of the Revenue Officers, assisted by the Canoongo Office, to be re-established for that and for other purposes; and in communication and concert with the Zemindars and principal Ryots of each Pergunnah: And I had made considerable progress towards maturing the plan of this great undertaking; but after much consultation with the late Acting President of the Board of Revenue, (Mr. Crisp,) and with other experienced and well-informed Officers of the Revenue Department. I have been diverted from this project, by the apprehension that the intelligence and activity requisite for the due superintendence of its execution, within each Zillah, are not to be universally nor generally expected; and that, if it were ill performed, it might, not improbably, add to the subsisting evils, instead of remedying them." On these grounds, Mr. Colebrooke felt himself "compelled, however reluctantly, to relinquish the idea of restoring a definite and certain standard, to which appeal may be made for determining the rights of persons having dependent and subordinate tenures under Landholders in chief, and for settling the disputes and questions, which arise between them;" and he substituted the provisions, which were stated in his Minute of the above date, and were afterwards enacted in Regulation V. 1812.

8. But in a subsequent Minute, (dated 13th June 1815,) after expressing his fear, that the palliative remedy adopted in Regulation

tion V. 1812, was "but an insufficient relief of a serious and inveterate evil, more especially as the remedy provided applies only to individual cases as they arise, and does not operate with much effect to obviate the future recurrence of disputes between other individuals." Mr. Colebrooke avowed his disposition to recommend, "that measures should be taken for the re-establishment of fixed rates, as nearly conformable to the anciently established ones, as may be yet practicable, to regulate distinctly and definitely the relative rights of the landlord and the tenantry; and he accordingly proposed a revival of the Canoongo Office in the Lower Provinces, on a footing similar to what had been found useful in a reform of the institution for Benares and the Western Provinces; offering the following additional remarks in support of this proposition.

"The power of making laws for the protection and welfare of the tenants, in the several classes of dependant Talookdars, Ryots, and other cultivators of the soil, was expressly reserved to Government, by an Article of a Proclamation enacted into Regulation I. of 1793; and rules, with correspondent rates, may be sanctioned by Government, in prosecution of those measures and in virtue of that power, without any apprehension of violating faith, if they should differ in some degree from the ancient usage, under the difficulty which must now attend the research, and which will impede a perfectly exact ascertainment of it. Still, however, it is due to all parties interested, that the best practicable means should be used to make the ascertainment as perfect as it is capable of being rendered."

"But, if Government should be unwilling to interpose its legislative authority, for the purpose of furnishing clear and

 definite

definite rules, by which the relative rights of Zemindar and Ryot may be determined, and which would close an abundant source of mutual grievance and injury; and consequent dispute and litigation, the next best measure is to do what is yet practicable towards collecting and preserving such evidence and information, as can be yet recovered, and placing it where persons having an interest therein, may inform themselves concerning the existing evidence of their rights, and where Courts of Justice, when called upon to decide such questions, may find the information requisite to their investigation of the matter."

"In either view, or for either purpose, the re-establishment of the Canoongoe Sherishtah, or the institution of some analogous office of Registry and Record, appears highly expedient. It would materially assist the recent, as well as the earlier enactments of the Regulations designed for the protection of the tenant: it would greatly assist the adjustment of numerous disputes of every sort between landlord and tenant, which actually arise; and would sensibly tend either to obviate their occurrence, or, at least, to accommodate them at an early moment, perhaps, without previous recourse of either party to a law suit. But, the most important of the objects, for which the re-establishment of the office is desirable, no doubt, is a retrieval of the knowledge of those rules and rates, by which all questions between Zemindar and tenant, are by Regulation to be determined, and without which the relative interests of these parties can no way be settled, unless Government, as before suggested, will enter upon the task of fixing them by fresh enactment of law."

"If it be, indeed, practicable to retrieve the requisite information by any means, it is most likely to be done through

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an office instituted on the basis of that, in which formerly it was expected to be recorded and preserved. Such of the records of the ancient Serishtah as yet exist, would, of course, be transferred to the revised office, and the fittest among the persons formerly employed in it, would naturally be engaged at the re-establishment of it. Their recollection, or the means of inquiry which they would possess, would be most promptly serviceable to the recovery of such written records as yet remain, and to the collecting of information from various quarters, to supply the defect of the records that are imperfect, and the want of those which are lost."

"On this account, joined with the consideration of the general utility of the office in the affairs of the land revenue, as experienced in the Provinces, under the Board of Commissioners, it appears to be highly expedient that an office, on a footing similar to that of the reformed Canoongoe of Benares, and the Ceded and Conquered Provinces, should be established in Bengal, as has been already recommended by the Board for Behar, and as would have been, at the same time, recommended by us for the entire Province of Bengal, had not the Board been withheld by the apprehension, that the expense, (no fund being suggested to defray it,) might be an insuperable objection."

"The general functions of the office would be the same with those of the Ceded and Conquered Provinces, and the district of Benares. Their special duty, with reference to a principal object of the revived institution, would be to prepare a statement of the rates, or the *Rybundee Durbundee*, or by whatever other name known, for the Pergunnah, or other local division, as they stood in the Bengal year 1197, the first year of the

the permanent settlement, together with the *Abwab* established previously to that year, as well as the rules, by which those rents were regulated and applied; ascertaining them from the records and old accounts, which they may be able to collect, and from the best accessible sources of information, where records may be deficient."

"They should be further instructed to prepare statements of the actual rates, according to existing engagements, and present collections and payments between landlord and tenant. To enable them to execute this essential duty, the Putwarries should be required to furnish all necessary information, and to allow them to inspect documents and accounts, for which they may have occasion, and supply them with copies of accounts and papers wanted for record."

9. The re-establishment of the Canoongoe Office, in the Lower Provinces, has not yet produced all the good effects anticipated by Mr. Colebrooke; and he has perhaps expected too much from it, in the Province where the agency of Canoongoes is no longer used by the Collectors for ascertaining the assets of the lands, with a view to regulate a variable assessment of the land Revenue. But the means of rendering the Office more efficient, are now under consideration, in pursuance of instructions from the Honorable Court of Directors: And, as observed by the Court, in their letter of 15th January 1819, "all inquiries into the state of landed tenures will be greatly facilitated by the re-organization of the offices of Canoongoe and Putwarry on their ancient footing."

10. It has further occurred to me, that a Zillah Canoongoe, or Serishtadar of the Canoongoe Dufter, (who should be

be selected with strict regard to his qualifications and character, and should be encouraged to discharge the duties of his office, with zeal and fidelity, by the grant of a liberal salary,) to arrange and superintend the reports and documents of the Pergunnah Canoongoes and Village Putwarries, and assist the Collector in all investigations connected with the tenures and rents of land within his territorial jurisdiction, might be of the greatest use in promoting the important object of protecting the resident cultivators and other under-tenants of land, against future oppression; and securing them in the possession of such rights as are still left to them; or which can be maintained in their behalf, consistently with the declared rights of the Zemindars, Talookdars, and other acknowledged proprietors, to whom their rents are now, or may become payable under the permanent settlement.

11. If it be said, that the appointment of Registrars, and of Committees of Records, already authorized, has provided for the object of the arrangement above suggested, I must answer, that, as far as I am acquainted with the actual performance of duties, by the Officers referred to, (chiefly in the English department,) they do not, in any degree, supersede the expediency of furnishing the Collectors with additional aid for enabling them to take an efficient part in accomplishing the just and benevolent purposes of the Honorable Court of Directors, as particularly stated in their Revenue General Letter, dated 15th January, 1819; under the head of "Rights of the Peasantry."

12. In that Letter, (Paras. 29 and 30) the Court observe, that "the paramount importance, on every ground of justice and expediency, as connected with the welfare and prosperity of the

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British Empire in India, of adopting all practicable means for ascertaining and protecting the rights of the Ryots, has, in our former correspondence, been made the topic of frequent and serious representation; nor can it be otherwise than most satisfactory to us, to find that the attention of your Government, and those acting under its authority, in the internal administration of the country, are now so earnestly occupied in the furtherance of this most important and essential work. We fully subscribe to the truth of Mr. Sisson's declaration, that the faith of the state is, to the full as solemnly pledged to uphold the cultivator of the soil, in the unmolested enjoyment of his long-established right, as it is to maintain the Zemindar in the possession of his estate; or to abstain from increasing the public revenue permanently assessed upon him."

13. After adverting to Mr. Colebrooke's Minutes, which have been cited by me, the Court further observe; (in Paras. 70 and 71:) "We are aware, with Mr. Colebrooke, of the difficulty that must now attend the perfect ascertainment of the rates of assessment, according to ancient usage, but we entirely agree with him, that the rates should be re-established, as nearly conformable to the anciently established ones, as may yet be practicable. We are also persuaded that this most essential object is to be satisfactorily accomplished through the efficient service of the Canoongoes and Putwarries; and from such other sources of information as may be available by the Collectors, whether from old records, or from tradition among the Natives."

14. And in Paragraph 82, of the same letter, the Court add: "We cannot conclude our observations on these truly important subjects without stating, that it has been highly gratifying

gratifying to us to observe such a coincidence of opinion with us, as that exhibited in your despatches of the 19th August and 17th October, 1815; and in the documents which accompanied them, on matters which we deem to be intimately connected with the character of our administration, and with the welfare and prosperity of the great body of the people; and we join most cordially in the hope you express, that the inquiries and discussions now pending on these matters, will lead to the adoption of substantial reforms in no slight degree beneficial to the general interests of the country. The task in which you are now engaged, is one of no small labour and difficulty, but is one, which, if entrusted to persons intimately acquainted with Mofussil affairs, will amply reward the exertions of those who may contribute their time and talents to its execution. The work to be done well, must be carried on progressively and carefully. It is also of vital importance to its permanent success, that, after the foundations shall be rightly laid, it be steadily superintended in its ordinary and settled details, by those who, from their knowledge, experience and activity in the Revenue Department of our service, are the most competent to acquit themselves satisfactorily in the duties attaching to that responsible charge."

15. These observations, which are confirmed by the whole of the Correspondence of this Government with the Court of Directors, on the subject to which they refer, indicate the Revenue Officers, rather than the Judicial, as those to whom we must chiefly look for ascertaining, preserving, and restoring the rights and privileges of the under tenants of land in Bengal and the other Provinces, in which the public assessment has

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been fixed in perpetuity. The Collectors and superior authorities in the Revenue Department, are now the principal guardians of the fiscal rights of the Government; and it seems proper that they should also be regarded as conservators of the prescriptive rights of landlord and tenant; especially of the latter, since the great body of Indian Peasantry have, by the permanent settlement of the land revenue with the Zemindars and Talookdars, been placed more at the disposal of those landholders, and more out of the reach of the direct influence and control of the executive Government, in the regulation of their rents and maintenance of their respective tenures, than they were at any former period, under the Native or British administration.

16. It is, however, a question of considerable difficulty, and upon which I must confess I have felt great hesitation in forming any decided opinion, in what manner the Collectors should be instructed to proceed, for the gradual, but certain attainment of the object proposed; so as, on the one hand, not to infringe the stipulated rights, or equitable claims of the landholders, with whom a settlement has been made for the revenue of their estates in perpetuity; and, on the other hand, to secure, as far as may be now practicable, the prescriptive rights and privileges of the Khoodkhast Ryots, and other immediate occupants and cultivators of the soil, as known to have existed before that settlement was concluded.

17. It is true that the Governor General in Council, by his proclamation of 22d March 1793, as well as by Regulation I. of the same year, expressly reserved the power to "enact such Regulations as he may think necessary for the protection

protection and welfare of the dependant Talookdars, Ryots and other cultivators of the soil;" and it was declared, that " no Zemindar, independent Talookdar, or other actual proprietor of land, shall be entitled on this account, to make any objection to the discharge of the fixed assessment, which they have respectively agreed to pay." It was also provided in Section LXVII. Regulation VIII. 1793, " that such of the restrictions on actual proprietors of land and farmers, who held farms immediately of Government, as are set forth in their respective Cubooleeats, and are not repeated by any Regulation, printed and published in the manner directed in Regulation XLI. 1793, are to be considered in full force;" and one of these restrictions was, " that implicit obedience be shewn to all Regulations which have been, or may be prescribed by Government, concerning the rents of the Ryots, and the collection from under-tenants and agents of every description; as well as from all other persons whatever; the fullest confidence being entertained, that all such Regulations will be consonant to equity, and for the general benefit of the community." Whilst the spirit of this stipulation, therefore, is strictly adhered to, the landholders and farmers can have no just ground of dissatisfaction, though I fear that, in some instances, it will be difficult to determine what is equitable.

18. I have the best, (though private,) authority for believing that in one district, (Burdwan,) between the years 1800 and 1810, the rents of the Ryots had, in general, been nearly doubled; " viz. where in 1800, a Ryot holding 10 Beegahs, paid to his landlord 16 Rupees, [he, in 1810,] had to pay 30, though no change might have taken place in the article cultivated." It is added in the private letter, from which I have made this

 extract,

extract,* "*I know not what may have been the state of comfort which that Ryot may have enjoyed in Burdwan, in* 1800, *but he certainly now can hardly support himself; almost every peasant is shackled with debt and harassed with the payment of rent, which appears excessive with reference to his net profits.*" This condition of the peasantry in Burdwan was, indeed, stated to be " chiefly ascribable to the introduction of the Putnee system, under which there are three, four, five, and sometimes more links in the chain of intermediate tenantry between the landlord and the cultivator, and each of these middle men looks, of course, for some profit, which ultimately falls upon the Ryots." But with every allowance for this special cause of an extraordinary enhancement of the land rents in Burdwan, I fear there is too much reason to conclude, that there has been a very general advancement of the rents of land in the Province of Bengal, during the period which has elapsed, since the formation of the permanent settlement in 1790, and if engagements have been taken for it from the cultivators and under-tenants, I see not how they can be set aside at this time, unless shewn to have been extorted by compulsion, or to be otherwise unlawful.

19. Where no voluntary engagement may have been executed, and the tenure is of a permanent nature, (such as that of a Khoodkhast occupant,) held, according to established usage, on condition of paying a specific rent, or a rent determinable by a fixed rate, or other known principle of adjustment, there seems

* I hope for the excuse of my esteemed Colleague, Mr. Bayley, in naming him as the Writer.

seems to be no just and sufficient reason, why any excess taken in past years, above the proper rent, which ought to have been received according to the conditions of the tenure, should be authorized and allowed to be taken, without the consent of the tenants, in future years. On the contrary, it appears to be the duty of the Government, in relinquishing their interest in, and control over, the rents of the Ryots, in such instances, to adopt every practicable means of guarding the established tenures against infringement by the landholders and farmers, to whom the rents are now payable. A distinction, however, must, I conceive, be made between the ancient tenures, which subsisted before the permanent settlement, and such as have been since created by the landholders, with whom that settlement was made, or their representatives. If waste lands have been brought into cultivation on specific conditions, voluntarily accepted by the tenant, or any other tenures have been acquired from the landholders since the formation of the permanent settlement, and such conditions and tenures are legal and unexceptionable under the Regulations in force, they must, I think, be maintained. These points, however, may be provided for by the Regulation, which it will be necessary to enact for defining the duties and powers of the revenue officers.

20. Another question is, whether the Collectors should proceed at once to form a new Jummabundy, or rental of the rents payable by the Ryots, village by village, throughout their respective districts, without waiting for any application from either landlord or tenant, or whether they should, as in matters of judicial cognizance, wait the receipt of claims or complaints,

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to warrant their official interference.—In all estates belonging to the Company, by purchases at the public sales, or otherwise, there would, of course, be no obstacle to the former mode of procedure; and it might also, I conceive, be adopted in ward estates, whilst under charge of the Revenue Officers, with some restriction, perhaps, to guard against injury to minor and other ward proprietors, by improvident leases extending beyond the pupilage of the ward. But with these exceptions, I am disposed to think the interposition of the Collector, to ascertain the tenures and adjust the rents of Ryots, and other under-tenants of land, should be confined to cases, in which the aid of his authority may be applied for, in the usual mode of petition to the Court of Maul Adawlut. The object of the Collector's interference being simply and exclusively, to do justice in transactions between the landholders and farmers of land, and their under-tenants; his duty, in all such cases, will be strictly judicial; and will, therefore, properly appertain to him in his capacity of Superintendent of the Maul Adawlut. The same duty would, of course, equally devolve upon any other officer whom Government might appoint to the Superintendence of that Court, either in an entire Collectorship or in any Pergunnah, or other local division. And it has occurred to me, that much public advantage, in economising our limited European Agency, might arise, from a new distribution of business between the Maul and Dewanny Adawluts, [or Revenue and Civil Courts,] which should give to the former, [under the control of the Superintending Boards,] the adjudication, on summary inquiry, of the Jumma, or annual rent, payable by Ryots and other under-tenants of land, to the landholders and farmers,

by

by whom such rents are receivable; leaving claims to arrears on the Jumma so adjudged, or complaints of exactions beyond its just amount, cognizable in the Civil Courts; viz. those of the Moonseff, Sudder Aumeen, Register, and Zillah or City Judge; according as they may be within the jurisdiction of any of these Courts. By such an arrangement, the Civil Courts would be relieved from the most embarrassing part of their present duty; whilst, at the same time, it seems to offer the best means of ascertaining the actual tenures of the Ryots and cultivators, of every denomination; and securing them from future encroachment by the landholders and farmers, to whom their rents are payable.

21. I must, at the same time, in candour acknowledge, that one of the most intelligent Officers of Government, in the Territorial Department, [Mr. Holt Mackenzie] has proposed another mode of proceeding, in the original Draft of a Regulation proposed by him, as noticed in my former Minute,* and I now comply with his request, by annexing a copy of that Draft,—† the 9th Section of which is as follows:

" *First.* It shall be competent to the Governor General in Council, by an Order in Council and to the several Boards of Revenue respectively, to authorize Collectors and other officers exercising the powers of Collectors, to call upon any Zemindar or other Sudder Malgoozar, or any holder or proprietor of land, exempt from the payment of revenue, and upon any Mofussil Talookdar, Ijardar, Kutkinadar, or other lease-holder, intermediate

* Dated 28th November, 1825. † Marked A.

intermediate between the Ryots or actual cultivators, and the Sudder Malgoozar or Lakherajdar, collecting the rents or revenues of lands, within the jurisdiction of such Collector, or other officer aforesaid, to furnish within such period, as may appear reasonable and proper, not being less than six weeks, a list of all villages which, or any part of which, may be comprised within the tenure of such Sudder Malgoozar, Lakherajdar, or intermediate holder; and of the Putwarrees employed in keeping the accounts of the same, or any part thereof, together with a statement specifying the names of their under-tenants; the lands held, and the rents payable by each; and copies of the Pottahs and Cubooleeuts granted to or received from such tenants."

"*Second.* The aforesaid requisitions may and shall, [in cases where the measure may appear advisable,] be confined to a statement of the different sorts and descriptions of land and the rates of rent chargeable on each, or otherwise modified, as the Governor General in Council, or Boards of Revenue respectively may see fit to direct."

"*Third.* Any villages belonging to a Zemindar or other Sudder Malgoozar, which may be omitted from the statement furnished by him, under a requisition made as above, shall be considered as liable to assessment under the Provisions of Section XIII. Regulation II. 1819."

"*Fourth.* Provided also, that any neglect or disobedience of an order issued under the above provision, shall subject the party offending to the penalty prescribed in Section XI. Regulation XII. 1817; and all suits preferred by a Sudder Malgoozar, Lakherajdar, or intermediate holder, on whom such an order may have been served, for the recovery of rent

from

from any Ryots, or under-tenants, or on account of any lands, of which a statement shall not have been furnished as required, shall be non-suited with costs. Provided also, that when any such order shall have been served on any Sudder Malgoozar, Lakherajdar, or intermediate holder, if such Malgoozar, or other person aforesaid, shall have assigned or let the land, or transferred the collections from the cultivators, to any under Talookdar, Kutkinadar, or other middle-man; and shall not be able to furnish a complete statement of all the persons, by whom the lands included in his estate may be occupied, with the lands held and rents payable by them; he shall, nevertheless, furnish a statement of the tenants, who hold directly under him; and shall transmit to them a copy of the requisition made by the Collector, or other Officer aforesaid, in order that they may similarly, and under the like penalty, furnish a statement of the persons from whom, and the tenure on account of which they collect rent or revenue. The same rule shall apply to all classes of persons holding intermediately, between a Sudder Malgoozar, or Lakherajdar, and the cultivators of the soil: And Sudder Malgoozars, Lakherajdars, and intermediate holders, shall not be subject to the penalty above prescribed, when they shall establish, to the satisfaction of the Collector or the Board, that they have furnished all the information possessed by them relative to the lands included in their tenures, and the persons by whom they are occupied or the rents collected; but the penalty shall attach to the under-tenant, who may actually withhold the required particulars, or any part of them.

" *Fifth.* It shall be similarly competent to Collectors, and other officers exercising the powers of Collectors, to require

require Zemindars, and other Sudder Malgoozars, Lakherajdars, and intermediate holders of land, to fix the rates at which they may be willing to allow the lands held, or managed by them, to be cultivated; and to tender Pottahs to the cultivators and other under-tenants: And if, after due warning to the parties concerned, it shall appear, that Pottahs have not been granted as required, or that the rates and conditions on which the cultivators and under-tenants are to cultivate and occupy land are not adjusted; or, if the statements and accounts which the Collector, or other officer may have duly required, shall not be furnished; it shall be competent to the Board of Revenue, with the sanction of Government previously obtained, to depute the Collector or other officer, to make a Mofussil settlement of the Mehal, and to grant Pottahs to the cultivators and under-tenants, in the same manner, and with the same powers, as are vested in Collectors making or revising settlements under the rules of Regulation VII. 1822."

22. The 9th Section of Regulation VII. 1822, referred to in the last Clause above cited, vests the Collectors of the districts, in which the land revenue is still open to periodical adjustment, with the following powers.

"*First.* It shall be the duty of Collectors, and other officers exercising the powers of Collectors, on the occasion of making or revising settlements of the land revenue, to unite with the adjustment of the assessment, and the investigation of the extent and produce of the lands, the object of ascertaining and recording the fullest possible information in regard to landed tenures, the rights, interests, and privileges of the various classes of the agricultural community. For this purpose, their

their proceedings shall embrace the formation of as accurate a record as possible, of all local usages connected with landed tenures, as full as practicable a specification of all persons enjoying the possession and property of the soil, or vested with any heritable or transferrible interest in the land, or the rents of it; care being taken to distinguish the different modes of possession and property; and the real nature and extent of the interests held, more specially where several persons may hold interests in the same subject, matter of different kinds or degrees. This record shall in Putteedaree or Vhyachara villages, or the like, include an accurate register of all the Coparceners, not merely the heads of the divisions, such as the Puttees, Thokes or Bharees, but also, as far as possible, of every person who occupies lands, disposes of its produce, or receives rent as proprietor, or as agent for one or more proprietors holding land, disposing of its produce, or receiving the rents of it in common; with a detailed statement of the interior arrangements adopted by the brotherhood, for the distribution of the profits derived from sources common to the coparcenency where any such exists, and for determining the share of the Government Jumma, and of the Village expences, which each parcener is to contribute, or the other modes in which the engaging parcener, or intermediate Putteedars and Behereedars collect from the cultivators. A record shall likewise be formed of the rates per Beegah of each description of land, or kind of produce demandable from the resident cultivators, not claiming any transferrible property in the soil, whether possessing the right of hereditary occupancy or not; and the respected shares of the Sudder Malgoozar or

 other

other manager, and the cultivator in lands cultivated under Kunkoot, Bataie, or similar engagements, with a distinct specification of all cesses or extra collections made by the Malgoozar, or Village manager or other. The names of all the village Putwarrees and Village Watchmen shall also be registered, with a statement of the amount and nature of the allowances assigned to them, and all Lakheraj tenures shall be carefully recorded, with a specification of the nature of the tenure. The information collected on the above points shall be so arranged and recorded as to admit of an immediate reference hereafter by the Courts of Judicature; it being understood and declared that all decisions on the demands of the Zemindars shall hereafter be regulated by the rates of rent, and modes of payment avowed and ascertained at the settlement and recorded in the Collector's proceeding, until distinctly altered by mutual agreement, or after full investigation in a regular suit. And all cesses or collections not avowed and sanctioned, nor taken into account in fixing the Government Jumma, shall be held illegal and unauthorized, unless now or hereafter specially sanctioned by Government.

Second. Provided also, that it shall be competent to Collectors and other Officers as aforesaid, [subject to the orders of the Board of Commissioners], to grant Pottahs to the several Mofussil Zemindars and Ryots, or other owners or occupants of land for the land owned or occupied by them, specifying the amount to be paid by them, and all the conditions attaching to their tenure; and a register of all Pottahs so granted, shall form a part of the Roobakarce of settlements.

23. Now,

23. Now, however proper it may be, to vest the Revenue Officers with the powers above specified, in all instances where a permanent settlement has not been made with the land-holders, and however much we may regret that it was not done in the Lower Provinces, [as virtually proposed by Mr. Shore,] before the rights and interests of the State, in the land rents payable by the Ryots, and other occupants of the soil, were made over by composition and contract in perpetuity to the persons, who engaged for the land revenue receivable by Government, I cannot but entertain some doubt, whether we should now be warranted, in taking out of the hands of the land holders, and placing in those of the Collectors or other Officers of Government, the entire adjustment of the rents of their estates, and the grant of Pottahs, or leases, to the whole of their under-tenants, except in cases of judicial character, in which the interference of public authority may be called for to render justice between landlord and tenant, and the usual application for that purpose may be made by one party or the other.

24. It has indeed been determiued by the highest authorities, that the Government is still at liberty to regulate the rents of the Ryots, in the Lower Provinces, if it appear expedient by a course of proceeding similar to that prescribed for the Western Provinces.

25. In a letter to the Court of Directors, from the Territorial Department, dated 1st August 1822, [Para. 109], the Governor General in Council remarked as follows:

" In the Ceded and Conquered provinces, our separate dispatches relative to the settlement will shew that we design, as far as practicable to adjust, through the agency of the Collectors,

lectors, the rights and interests of every Ryot in every village as it may be settled: and specifically to define the rights of the Zemindars with reference to the Mofussil Jummabundy so made. The existence of the permanent settlement in the Lower Provinces does not, in our judgment, oppose any legal bar to the adoption of a similar course there, if we can command a sufficiency of fit instruments, and the scheme be generally deemed expedient; for Government, in limiting its demand specifically reserved the option of such an interference, and if the Zemindars have themselves failed to assess their Ryots, and to issue Pottahs on equitable terms, as provided, such an interference would require no other justification than the proof that it could be expediently exercised."

26. The Court of Directors in replying to the above letter on the 10th of November 1824, after expressing their satisfaction on the agreement between their own views and those of this Government, on a subject of paramount importance, added: "It is in the highest degree important that your design of adjusting the rights and interests of the Ryots in the Villages, as perfectly in the Lower as in the Upper Provinces, should be carried into effect. The doubts which we have already expressed with respect to the sufficiency of the Collector's Agency, will receive from you a due degree of attention. The complaint you make with respect to the limited extent of the machinery which you can apply, is of serious importance; you certainly do not estimate too highly the danger of performing such inquiries precipitately and without due security for their being sufficiently exact; and from your assurance that the matter will continue to command your most anxious attention, we

feel

feel confident that no necessary delay will be incurred. If the great cause of delay is the inadequate extent of the Agency you can employ, it is important to consider by what means it may be practicable to enlarge it. We shall have the greatest satisfaction in receiving the result of your deliberations upon this subject, and shall be ready most zealously to co-operate with you for the speedy accomplishment of so desirable an end. Should you succeed in securing to the Ryots those rights, which it was assuredly the intention of the permanent settlement arrangements to preserve and maintain; and should you, in all cases, where the nature and extent of these rights cannot be now satisfactorily ascertained and fixed, provide such a limit to the demand upon the Ryots as fully to leave to them the cultivator's profits, under leases of considerable length, we should hope, that the interests of that great body of the agricultural community may be satisfactorily secured."

27. There can be no question of the right and duty of Government to interpose its authority between the landholders, who now hold their estate on the terms of the permanent settlement, and the under-tenants of land for whose protection and welfare an express reservation was made in the rules and stipulations for that settlement; and, if they cannot be protected from wrong, or secured in the possession of their just privileges, without the adoption of measures similar to those prescribed for the ascertainment and security of the rights of under-tenants in the Western Provinces, I shall fully concur in the justice and expediency of adopting such measures, in all instances where the necessity for them is made evident, and competent instruments can be found for carrying

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the arrangement into effect. But still, I think, it should not be done without an application for justice by the party aggrieved; nor is it probable that the Collector's attempt to form a Jummabundy would be successful without such an application from either the landlord or tenant; and perhaps, therefore, the previous receipt of such may be intended by Mr. Mackenzie, in the provisions suggested by him; though, in that case, it would be desirable that the enactment should be rendered more specific and restrictive upon this point. The following extract from Mr. Mackenzie's letter to me, will, however, more fully explain the grounds on which he originally proposed, and still recommends that the section above cited, should form part of the new Regulation:

" For the security of the Ryots, any thing short of a Mofussil settlement, and the formal record of a Ryotwar Jummabundy, will, I am assured, prove altogether nugatory: you may multiply checks so as seriously to hinder the due realization of the Zemindar's rents, (I think the requisition of a regular suit before enhancing rents may do so), but the end will, I fear, be only increase of litigation, and additional strength to those who are already too strong, but no real security to the weak, that is, the great majority. I think therefore that you have essentially diminished the chance of doing good, through the proposed Regulation, by omitting the rules I proposed with the view of assessing or compelling the Zemindars to assess all estates for which the Government demand has been fixed on the same principle as is applicable to estates not permanently settled, and to Lakheraj lands. The circumstance that the Government Jumma is fixed, if

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in some respects it diminishes the power of Government to better the condition of the Ryots, seems to me, on the whole, to facilitate the formation of a Ryotwar settlement. The great difficulty in the West, is the proper adjustment of the public demand. The relative rights of the people are comparatively easy of ascertainment, when the inquiry is conducted on the spot. It would no doubt be necessary to proceed slowly at first. But one village properly settled, the way would be paved for the settlement of those adjoining; and the arrangement would then, I am pretty confident be found to proceed with great rapidity, without any sacrifice of accuracy."

28. In the same letter, adverting to other provisions in the draft prepared by him, which are either omitted or modified, in that proposed by me, Mr. Mackenzie adds: "Reference to Pergunnah rates is full of danger. Where the Canoongoe Office has been uniformly maintained, they seem to be familiarly known; and in some districts they come near the rates actually chargeable; but in most districts they cannot be applied without ruin to the Ryots; and when they come nearest to the actually prevailing rates, they must be applied with so much allowance for *Nabood*, and the like, as to be nearly nugatory; leaving the actual assessment, which would result from them vague and uncertain. This fact does not appear to have been known to or sufficiently adverted to, by the Author of Regulation V. 1812, and the provisions I proposed on this head, for modifying Sections 6 and 7, should, I think, be restored. I am also of opinion that public sales having been so largely instrumental in upsetting subordinate tenures, it would be, on the whole, proper to include the provisions, which

which I submitted for defining the effect of such sales. The other provisions may as well be kept separate."

28. I have given due attention to these remarks, in revising the proposed Regulation, and have included in the Fourth and Fifth Clauses of Section 7, what I conceive to be the spirit and intention of Mr. Mackenzie's suggested modifications of Sections 6 and 7, Regulation V. 1812, in a form which appears to me more definite and intelligible. It having been determined not to extend the Regulation to the Western Provinces, and the provisions contained in Section 6 of Mr. Mackenzie's draft relative to public sales of land, not being immediately connected with the objects of the Regulation proposed by me, I have not thought it necessary to include them; nor have I, in truth, been able to give them the consideration which they merit. They may, however, be enacted in an additional Section, if it be ultimately judged expedient that they should be included.

* Letter from Central Board, dated 11th May, with Enclosures
Ditto from Secretary to ditto, with Enclosure, dated 15th June
Ditto from Acting Secretary to Board for Lower Provinces, dated 1st June, with Enclosures

29. I have attentively considered the papers noticed in* the margin, which have been received in answer to the Letter addressed to the Boards of Revenue for the Central and Lower Provinces, on the 1st March last. I have also read the Minutes of the Senior and Fifth Judges of the Court of Sudder Dewanny Adawlut, received with their Register's letters of 26th January and 13th March last. It was my wish to have entered into a detailed examination of the reasons stated in these documents, against some parts of the proposed enactment, and I had prepared an abstract of the reports from the Revenue authorities for that purpose. But my early embarkation for Europe, [a fortnight sooner than I expected] and the

infirm

infirm state of my health, render it impossible for me to carry this intention into effect. I must therefore content myself with submitting the accompanying revised Draft,* and with offering a few general remarks on the provisions contained in it.

* Marked D.

30. It appearing that the term *Khoodkhast*, though so well known in Bengal, is not in use in Behar and the more Western Provinces;—where however the term *Chupperbund* is stated, by Sir Edward Colebrooke to be used synonimously "for the same description of person," viz. a Ryot cultivating lands within the limits of the village in which he resides; I have altered the title of the Regulation accordingly; and have used the word "Chupperbund," as well as "Khoodkhast," in the Preamble and some other parts of the Regulation.

31. I was led to use the term *Cudeemee* Ryot, by the adoption of it in Section 32, Regulation XI. 1822, to express with Khoodkhast, a "resident and hereditary cultivator, having a prescriptive right of occupancy;" and I add "Mouroosee," as more distinctly noting the hereditary nature of the tenure. In consequence, however, of the objection stated to those terms, as not being sufficiently definite, I have omitted them in the revised Draft, and in the title have defined the resident Ryots, to whom the Regulation chiefly refers as those "who, by prescriptive usage, are entitled, on certain conditions, to the permanent occupancy of the lands cultivated by them, within the limits of the village in which they reside." They are further defined in Section 2, as "Khoodkhast, Chupperbund, and other resident Ryots, who cultivate lands within the limits of the village in which they reside, and are entitled by prescription to a permanent heritable right of occupancy, subject to the

 payment

payment of a specific rent, or a rent ascertainable by the rates of the Pergunnah, or other known rules of adjustment."

32. Little objection has been offered to the declaratory Sections 2 and 3, and by several of the public Officers it is thought they will be of essential use in removing misapprehension of the intention of Government, in the former rules therein referred to. I have, therefore, retained them in the revised Draft, with a few verbal amendments.

33. The First Clause of Section 4 is also not objected to. But the provision against enhancement of rent in certain cases, without a written engagement, or a judicial decision in a regular suit, which was proposed in the Second Clause of that Section, with a view to promote the security of permanent under-tenants from unjust demands of increased assessment, is opposed by several respectable authorities, on account of the delay of a regular suit; and the consequent inducement which the Ryot would have, to contest all demands of an increase of rent however just. I have therefore omitted this Clause, which does not appear to me essential, under the provision already made by Section 33, Regulation XI. 1812.

34. The first Clause of Section 5 is merely explanatory of existing rules. The provision for a regular suit in the Second Clause, when an under-tenant may not have specifically engaged for an increase of rent, and may contest the justness of the demand for it, allowing the tenant in such cases to have his property released from distraint, on payment of the rent demandable from him in the preceding year, is objected to upon the same grounds as those already stated against the Second Clause of Section 4; and I have in the revised Draft provided for a

Summary

Summary Suit in such cases, which I trust will obviate all real grounds of objection to a provision, that appears to me perfectly just in principle, and necessary to secure the Ryots against the grossest abuse of the powers vested in the landholders to recover arrears of rent by distraint.

35. On full consideration of the reasons stated by several public Officers, for modifying the Third Clause of Section 5, in the original Draft, which proposed to guard against the undue ejectment of an under-tenant, possessing a permanent right of occupancy in his tenure, by providing that he should not be ejected, on a plea of default and forfeiture, except under the authority of a decree of Court given in a regular suit, I have omitted that Clause in the revised Draft, and substituted the rules contained in Section 6; the Second Clause of which is founded on the suggestions of some of the Revenue Officers, (particularly the Collector of Sylhet,) for an addition to the Rule already established by the Fifth Clause of Section 18, Regulation VIII. 1819.

36. I have also, in the Third Clause of the same Section, modified the provision before stated, for the punishment on conviction before the Magistrate, of ejectment by force or threats. The Clause, as it now stands, is more definite, and besides a penalty to Government, provides, (as recommended by several of the Revenue Officers), for a full indemnification for losses and damages sustained by the tenant from the illegal ejectment.

37. Mr. Hâlhed objects to the Sixth Section of the original Draft, that the rule contained in it for a careful investigation and record of the right of parties, in all cases of disputed tenures

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of a permanent nature, will take up too much of the time of the Courts. But I do not find this objection stated by any other person, and have therefore retained the Rule in Section 7, of the revised Draft.

38. In revising Section 7 of the original Draft, I have seen no reason to alter the First and Second Clauses. The Third Clause, I have thought it necessary to modify, in consequence of the objections stated to the unqualified exemption from enhanced assessment of Istimrary tenants, who have paid a fixed rent for twelve years, subsequent to the permanent Settlement of the land revenue.

39. I have also, in the Fourth and Fifth Clauses of Section 8, of the revised Draft, introduced considerable variation in the Rule before proposed, for adjusting the rents of under-tenants not entitled to hold their tenures at a fixed rent, under the preceding rules, but possessing a permanent right of occupancy at the established rate of the Pergunnah or other local division. In these Clauses I have, as already noticed, attended to the spirit and intention of Mr. Mackenzie's proposed modifications of Sections 6 and 7, Regulation V. 1812. I have also adverted to the distinction noticed in a former part of this Minute, (Para. 19,) between the ancient hereditary tenures, which subsisted before the permanent settlement, and such as have been since created; and I have suggested what appears to me an equitable principle to be observed in applying the local rates of assessment to either of these descriptions of under-tenants. I have further endeavoured to provide, in all cases of rents, adjustment by the Officers of Government, for the tenants receiving a fair and reasonable profit, after defraying the expenses of culti-

vation,

vation, and allowing for contingencies of season and other casualties.

40. The only remaining part of the revised Draft, which I have to notice, is the Ninth Section. In the first and second Clauses of this Section, I have stated the powers now vested in the Collectors of the land revenue, for the investigation and summary decision of disputed claims of rent, and other matters of contest, between Landholders and farmers of land and their under-tenants. In the third Clause, I have endeavoured to provide, in the manner which appears to me the least open to objection, for empowering the Collector, or other Commissioned Officer, to make a measurement and Mofussil Jummabundy, and to grant Pottahs to the Ryots, in like manner as the Collectors in the Western Provinces are authorized, by Regulation VII. 1822, whenever it may appear, from the representations of the Ryots, in any village or villages, to the Collector of the district, or from any proceeding held by the Collector, in his Judicial capacity, that any landholder paying revenue to Government, or any Lakherajdar, or an intermediate leaseholder or occupant of land, between the Sudder Malgoozar or Lakherajdar, and the cultivators of the soil, has neglected to adjust the rents of the Ryots, as required by the Regulations in force; and to grant Pottahs as therein directed.

41. I cannot flatter myself that the revised Draft, as thus proposed by me, will prove complete, or entirely satisfactory. I am sensible that it is still defective; and does not come up to what I myself suggested for the consideration of the Court of Sudder Dewanny Adawlut in a Minute recorded by me, in the Judicial Department, and dated 5th September last. It is how-

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ever the result of my best endeavours, to do all that my state of health would permit for the security of a large class of the Indian agricultural community, whose condition, under a misapprehension of the Rules for the permanent settlement of the land revenue, and particularly of the proprietary rights intended to be recognised in behalf of the Zemindars, Talookdars, and other principal Landholders, has long attracted the attention, and excited the interest, of the Government here, and of the Court of Directors in England. I now commit this close of my Official labours, after an actual residence in India of more than Forty years, to the just and humane consideration of those, whose province it will be to pass a final decision upon the subject.

(Signed) J. H. HARINGTON.

July 3*d*, 1827.

B.

A REGULATION *for maintaining the rights of Khoodkhast, Chupperbund and other resident Ryots, who, by prescriptive usage, are entitled, on certain conditions, to the permanent occupancy of the lands cultivated by them, within the limits of the village in which they reside.*

IT is well known, that, according to the ancient law and custom of India, all persons, from whom the land revenue was received into the public treasury, were subject to rules and restrictions established by the ruling power, with a view to the security of the great body of the cultivators from arbitrary demands: And, from the earliest period at which the British Government took upon itself the Civil administration of the provinces, which have, at different times, become subject to its authority, the justice and expediency of adopting measures for the adjustment of the rents demandable by the Zemindars, Talookdars, or other persons under engagement for the Government Revenue, from the Ryots and other under-tenants of land, appear to have been fully recognized. More particularly, the Marquess Cornwallis, when proposing to bestow upon the Zemindars and Talookdars of Bengal, Behar and Orissa, the bene-

fits

fits of a permanent settlement, declared his opinion that: "Every Beegah of land possessed by the Ryots must have been cultivated under an express or implied agreement, that a certain sum should be paid and no more. That every Abwab, or tax imposed by the Zemindars over and above that sum, is not only a breach of that agreement, but a direct violation of the established law of the country: That the Cultivator, therefore, has, in such case, an undoubted right to apply to Government for the protection of his property; and Government is, at all times, bound to afford him redress; that the rent of an estate can only be raised by inducing the Ryots to cultivate the more valuable articles of produce, and to clear the extensive tracts of Waste land, which are to be found in almost every Zemindary in Bengal; that the Zemindars, neither now, nor ever could, possess a right to impose taxes or Abwabs upon the Ryots; and if, from the confusion that prevailed towards the close of the Mogul Government, or from a want of information since we have had possession of the country, new Abwabs have been imposed by the Zemindars or Farmers, that Government has an undoubted right to abolish such as are oppressive, and have never been confirmed by a competent authority; and to establish such Regulations as may prevent the like abuses in future." In like manner, the Hon'ble Court of Directors, in a letter, dated the 19th September, 1792, expressly declared that, while they confirmed to the landholders, (meaning the Zemindars and Talookdars,) the possession of the districts which they then held, "and subject only to the assessment then settled; while they disclaimed any interference with respect to the situation of the Ryots, or the sums paid by them, with any view to an addition

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of revenue to themselves; they expressly reserved the right, which clearly belonged to them as Sovereigns, of interposing their authority in making, from time to time, all such Regulations as might be necessary to prevent the Ryots being improperly disturbed in their possessions, or loaded with unwarrantable exactions;" adding, "that their interposition, where it was necessary, seemed also to be clearly consistent with the practice of the Mogul Government, under which it appeared to be a general maxim, that the immediate cultivator of the soil, duly paying his rent, should not be dispossessed of the land he occupied: that this necessarily supposed, that there were some measures and limits, by which the rent could be defined, and that it was not left to the arbitrary determination of the Zemindar; for that otherwise such a rule would be nugatory." In pursuance of the above principles, it was declared in the Proclamation of 22d March 1793, which preceded the decennial settlement of Bengal, Behar and Orissa, and repeated by an express enactment in the First Clause of Section 8, Regulation I. 1793, that, "it being the duty of the ruling power to protect all classes of people, and more particularly those, who, from their situation are most helpless, the Governor General in Council will, whenever he may deem it proper, enact such Regulations as he may think necessary, for the protection and welfare of the dependant Talookdars, Ryots, and other cultivators of the soil," and Regulation VIII. 1793, which contains the original rules and conditions of the decennial settlement of Bengal, Behar and Orissa, prohibits the imposition of any new Abwab or Cesses upon the Ryots, under a penalty equal to three times the amount;

 prescribes

prescribes the consolidation of existing demands of rent within a limited period; directs the issue of Pottahs by the Zemindars, and other landholders, with the amount or rate of rent specifically adjusted; and provides that a Ryot, when his rent has been ascertained and settled, may demand a Pottah from the Zemindar or other person, under whom his tenure is held: also with reference to the ascertained rights and privileges of the Khoodkhast Ryots in Bengal, (being those who cultivate lands on permanent tenures, within the limits of the village in which they reside), that no proprietor or farmer of land should cancel the Pottahs of the Khoodkhast Ryots, except upon proof that they had been obtained by collusion, or that their rents had been reduced, within the last three years, below the rate of the Nirkbundy of the Pergunnah, or upon a general measurement of the Pergunnah, for the purpose of equalizing, and correcting the assessment. In the Regulations applicable to Benares, it was distinctly enacted, that all Abwab or Cesses, introduced subsequently to the Fusily year, 1187 should be abolished, and the demand on the Ryots was fixed by the rates of that year, with a provision, that the rent of waste land, intended to be brought into cultivation, should be adjusted at such rates as the Ryots might agree to pay without Abwab. The rules relative to the permanent settlement also prescribed, that Putwarries should be appointed in each village to keep the accounts of the Ryots; and made further provisions for the protection of the Ryots against unauthorized demands, and for the adjustment of the instalments, according to which the annual amount justly demandable from them should be collected. Thus, although the Ryotwarry assessment of estates

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was left chiefly to the Zemindars and Talookdars, the intention of the Government clearly was, that, in regard to all classes of cultivators, or under-tenants, possessing a permanent right of occupancy, such as the Khoodkhast Ryots in Bengal, and Ryots of the same description, who are also denominated Chupperbund in that Province, as well as in the Provinces of Behar and Benares, the legal rates of rent existing at the time of settlement, should be maintained. The Regulations, subsequently enacted, were in no degree designed, nor when duly considered, can they be interpreted as designed, to abridge the rights and privileges belonging to the cultivators of the soil, or other classes subordinate to the Sudder Malgoozars. The provisions made for limiting the term of leases to ten years, and for cancelling engagements entered into by Sudder Malgoozars with their under-tenants, in certain cases of public sales for arrears of revenue, cannot justly be held to affect tenures, rights and privileges possessed under the ancient law and custom of the country, independently of all specific engagements; since, when such leases cease, or such engagements are cancelled, the parties revert, of course, to the condition, in which they previously stood; and it was expressly declared in the Regulations, that, no proprietor or farmer of land, or other person should be authorized to require Ryots, whose Pottahs might expire, or become cancelled, to take out new Pottahs at higher rates than the established rates of the Pergunnah, for lands of the same quality and description. With still less justice can the rules contained in Sections 2 and 3, Regulation V. 1812, and Section 2, Regulation XVIII. of the same year, be construed as abridging the rights and privileges of the cultivators, or other

classes

classes paying rent to Sudder Malgoozars, or persons under engagements for the payment of the Government Revenue. By these rules, it was intended to remove the restrictions imposed by former Regulations, in regard to the term for which leases might be granted, and the forms in which Pottahs should be written. But it was in no degree designed to vest the Zemindars, or other Sudder Malgoozars, with any rights inconsistent with those possessed by their under-tenants, or to authorize their demanding a higher rent than was demandable, according to the ancient law and usage of the country, or in any respect to annul or diminish the title of the Ryots, to hold their lands subject to fixed rent or rents determinable by fixed rates, except in cases wherein both parties might for their mutual advantage, voluntarily enter into new engagements. It nevertheless appears, that the meaning and intent of the above rules have been misunderstood; that the Zemindars, and other Sudder Malgoozars having in these and former Regulations, been denominated proprietors of land, they have erroneously, and without enquiry, been recognized as the sole possessors of all hereditary, as well as all transferrable rights and interests attaching to the land, to the exclusion of all other Classes; and the Regulations of 1812, have been construed to give them the power of demanding any rent they may think proper, without regard to the ancient law or local usage. Further, it appears that the rules enacted, for the purpose of enabling Zemindars, and other Sudder Malgoozars to collect their dues from their under-tenants with punctuality, have operated to repress the Cultivators of the soil, and subject them to arbitrary exactions and distress. By Sections 30, 31, 32 and 33, of Regulation XI.

1822,

1822, provision has been made for removing some of the misconceptions, which appear to have prevailed in regard to the effect of a public sale, and the rights vested in the purchasers at such sales. Regulation VII. 1822 has also fully provided for maintaining the rights of the Ryots, and other under-tenants of land in the Ceded and Conquered Provinces, in all cases of a detailed settlement being formed by the Officers of Government, under the provisions of that Regulation. But in the Provinces of Bengal, Behar and Orissa, (exclusive of Cuttack), as well as in the Province of Benares, where the land Revenue has been settled in perpetuity, for the purpose of more fully declaring and establishing the relative rights and privileges of the different classes of persons owning, occupying or cultivating land, and sharing in its produce, further declarations and provisions appear to be requisite, and additional rules are necessary for the guidance of the Courts of Judicature, and other public authorities, in all cases wherein they may be authorized to adjust and determine the rents payable by Ryots, and other under-tenants of land. With reference, therefore, to the above principles and objects, the following rules have been enacted, to be in force from the date of their promulgation in the Provinces of Bengal, Behar and Orissa, (exclusive of Cuttack and its former dependencies), as well as in the Province of Benares.

Recognition of rights of Zemindars and other proprietors of Malgoozary lands in existing Regulations not intended to abrogate or abridge the prescriptive rights and privileges of under-tenants or cultivators of whatever denomination.

II. It is hereby explained and declared, that in recognizing the hereditary and transferable rights of Zemindars, independent Talookdars, and other actual proprietors of Malgoozaree lands, in their respective Zemindaries, Talooks, or other estates, as specified in the Regulations of 1793, for the Provinces of Bengal, Behar and Orissa, and in the Regulations of 1795, for the Province

of Benares, it was not intended to abrogate or abridge, in any degree, the prescriptive rights and privileges of dependent Talookdars, village Zemindars, hereditary and permanent Ryots, or any other description of under-tenants, or cultivators of the soil of whatever denomination. On the contrary, it was alalways the intention of Government, and it is now expressly enacted for the guidance of the Courts of Judicature and other public authorities, that dependent Talookdars and other under-tenants possessing an heritable and transferable property in the tenures held by them respectively, as well as Khoodkhast, Chupperbund, and other resident Ryots, who cultivate lands within the limits of the village in which they reside, and are entitled by prescription, to a permanent heritable right of occupancy subject to the payment of a specific rent, or a rent ascertainable by the rates of the Pergunnah, or other known rules of adjustment, shall be maintained and secured in the possession and enjoyment of their respective tenures, with all rights and privileges appertaining thereto in the fullest extent, to which they may be entitled, whether by written deeds and engagements, or by the established usage of the country, or by the provisions of the laws and Regulations in force. In all such cases, the Sudder Malgoozar, whether a Zemindar,* Independent Talookdar, or other description of superior landholder, paying revenue to Government, must be considered to possess only a restricted property and interest, with respect to the lands occupied by permanent under-tenants, such as those above-mentioned; and his rights and privileges, in such cases, must be determined with due regard to the nature and conditions of the subordinate tenures included within the limits of his Zemindary or other estate.

Zemindars and other superior Landholders possess a restricted property only in such cases, to be determined with due regard to the nature of subordinate tenures.

Second.

Second. It is, in like manner, declared and enacted, with respect to tenures of every description in Jageers or other Lakheraj lands, the public revenue of which has been assigned to individuals for a limited period, or in perpetuity, that in the existing Regulations, which recognize and confirm certain grants to Jageerdars, or other persons having assignments of the Government revenue, it was not the design of Government, in any degree, to set aside the rights of property, or of occupancy, which may have belonged to the actual possessors or cultivators of the lands included therein, at the period when the Honorable the East India Company, acquired the territory comprizing such lands; or in the case of grants made by the British Government, at the period when the grant was made.

Similar reservation of rights of property or occupancy belonging to the actual possessors or cultivators of land included in Jageers or other Lakheraj grants.

III. It is hereby explained and declared, that the objects of Sections 2 to 11, of Regulation V. 1812, and of Section 2, Regulation XVIII. of that year, were the following and no others.

Explanation of the objects intended by Sections 2 to 11, of Regulation V. 1812; and Section 2, Regulation XVIII. of the same year.

1st. To remove the restrictions which had been enacted by preceding Regulations, in regard to the term and form of leases, and with specified exceptions, to allow the superior landholders and their under-tenants, mutually and freely consenting thereto, to enter into such contracts as they might deem most convenient, and most conducive to their respective interests, provided that no sanction should be given to arbitrary or indefinite cesses, whether *Abwab* or *Muthote*, or of any other denomination.

2d. To protect under-tenants in estates attached or sold, from the arbitrary annulment of existing leases, within the year, on the plea of such leases being collusive, without a judicial decision to that effect.

3d. To prescribe rules for adjusting the rates of rent payable

by

by under-tenants on the annulment of existing leases, by public sales, for arrears of assessment, especially when no established rates of the Pergunnah, or other local division, might be ascertainable, and to fix the deduction to be allowed, for the profit of dependent Talookdars, in certain cases.

4. To define the process, by which an enhanced rent, when legally demandable from an under-tenant, should be demanded, and to protect the Ryot, though liable by his tenure to an enhancement of rent, from the exaction of such enhanced rent, until it should have been legally demanded.

Rules passed for enabling Sudder Malgoozars to realize the rents payable to them not meant to limit the actual rights of any description of land-holders or tenants.

IV. *First.* Nothing in the rules passed for enabling Zemindars and other Sudder Malgoozars, to realize with punctuality the rents payable to them, was designed or shall be construed, to define or limit the actual rights of any description of land-holders or tenants; nor were the provisions contained in Sections 2 and 3, Regulation V. 1812, and Section 2, Regulation XVIII. 1812, relative to the forms and conditions of the Pottahs and engagements, that may be interchanged by Zemindars, and other Sudder Malgoozars with their under-tenants; nor those contained in Section 5, of Regulations XLIV. 1793, L. 1795, and XLVII. 1803, for the annulment, in certain cases, of such engagements intended; nor shall they be construed to prejudice the right of any Ryot, or other under-tenant, entitled to hold the land occupied by him, subject to the payment of a fixed rent, or of a rent determinable by fixed rates or rules of adjustment, according to the law and usage of the country.

Similar explanation of Sections 2 and 3, Regulation V 1812, Section 2, Regulation XVIII 1812, and Section 5, of Regulations XLIV 1793 L 1795, and XLIV. 1803.

Intention of existing Rules of Process, which have been prescribed for Zemin-

V. *First.* The intention of the existing rules, relative to the process to be followed by Zemindars, and other Sudder Malgoozars,

Malgoozars, desirous of enhancing the rents of their under-tenants, was as follows: viz. that any such Sudder Malgoozar, if legally entitled to enhance the rent of an under-tenant, might secure his right to do so, on account of the ensuing Fussily or current Bengal year, by serving on him a written notice, as prescribed in Sections 9 and 10, Regulation V. 1812, previous to the time of cultivation; and that after such notice, the Sudder Malgoozar might distrain for any enhanced rent, which he might be entitled to demand. But it was not intended, that the prescribed notification should of itself confer any title to enhance the existing rent, or to enforce a demand of enhanced rent, when not specifically engaged for, or otherwise justly demandable.

dars and other Sudder Malgoozars, desirous of enhancing the rents of their under-tenants.

Second. It is now further enacted, that in cases, in which a Zemindar, or other Sudder Malgoozar, or any person in his behalf, or in behalf of any intermediate landholder, or farmer of land, shall proceed by distraint against a Ryot, or other under-tenant, for a higher rent than was payable by him for the same land in the preceding year; and such higher rent may not have been specifically engaged for by the under-tenant, and the justness of the demand for it may be denied by him; the said under-tenant shall, on paying the amount of rent demandable from him at the rate of the preceding year, be entitled to have his property released from distraint, and the Zemindar or other Malgoozar, shall not be entitled to recover the enhanced rent demanded by him, without proof of his title thereto, by a regular or summary suit to be instituted by him in the proper Local Court. Provided however, that if on investigation, the amount claimed be found justly demandable, and

Further enactment when the Malgoozar may proceed by distraint for the recovery of enhanced rent, without a specific engagement: and the justness of the demand may be denied by the under-tenant.

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the written notice prescribed in Section 9, Regulation V. 1812, shall have been duly served, at the season of cultivation, judgment shall be given in favor of the Plaintiff, for the amount due, with full costs of suit, and interest at the rate of Twelve per Cent. per annum, from the date on which the rent in arrear was payable. Provided also, that if it be proved in such cases, either that the claim of the Zemindar, or other Malgoozar, to enhance the rent, was unfounded; or that he proceeded to enforce his title to such enhancement without due notice being given at or before the cultivation, his suit shall be dismissed with full costs, and with damages for any excess levied, as provided for by Section 10, Regulation V. 1812.

Rules in preceding clauses, which respect Sudder Malgoozars, equally applicable to Mofussil Talookdars, Ijardars, Kutkinadars and other middlemen in their transactions with cultivators, and other under-tenants of land.

Third. The rules contained in the preceding Clauses of this Section, which respect the Zemindars and other Sudder Malgoozars, shall be held equally applicable to Mofussil Talookdars, Putnee Talookdars, Ijardars, Kutkinadars and other middlemen in their transactions with the cultivators of the soil or other under-tenants of land.

Recapitulation of Fifth Clause of Section 18, Regulation VIII. 1819.

VI. *First.* The fifth Clause of Section 18, Regulation VIII. 1819, (which was first enacted for the Province of Bengal and the district of Midnapore, but has been extended to all the Provinces under this Presidency by Section 22, Regulation VII. 1812), contains the following provisions respecting Khoodkhast Ryots, or other resident cultivators of the soil: "For any arrears which may be alleged to be due from those classes of persons; the party claiming them may proceed at any time during the year by distraint or by process of arrest and summary suit, under the existing rules. Proprietors, Talookdars, or Farmers, however, to whom an arrear of rent may be due

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at the end of the year from any Khoodkhast Ryot, or other resident cultivator of the soil, are at liberty to institute a summary suit to establish the existence of such an arrear, taking out process of arrest in the usual form. If the Defendant shall not attend, or cannot be arrested, the forms of process and proceeding prescribed in the Third Clause of this Section, shall be considered to be applicable to the case, and any summary judgment previously obtained on account of rent of the year just closed, shall be received as evidence of such arrear, upon the Plaintiff's shewing that the judgment in question has remained unexecuted. If an arrear shall be adjudged by the Court to be due, and the amount shall not be immediately paid into Court, the Plaintiff shall be authorized by the Court to make such new arrangement as he may judge proper for the future management of the lands in question."

For the provision in modification of latter part of the above clause.

Second. The summary judgment referred to in the above Clause is, of course, as in the other cases of a summary decision, subsidiary to a regular suit in the Civil Court. It is further hereby provided, in modification of the latter part of the Clause above cited, that whenever an arrear of rent may be adjudged in a summary investigation against a Khoodkhast, Chupperbund, or other resident cultivator, entitled to a permanent right of occupancy, whilst he performs the condition of his tenure, he shall be allowed one month, from the date on which the summary judgment may be passed, either to satisfy the same; or, if dissatisfied with the summary award, to institute a regular suit in the Civil Court, for a further trial of the merits of the case: And in the event of his instituting a regular suit, within the time limited, and of his giving security

rity to make good the amount that may be ultimately adjudged against him, with interest at the rate of One per Cent. per mensem, he shall not be ejected from his tenure, whilst such regular suit is depending. Provided further, that, if the Ryot against whom the summary judgment may have been passed in any such instance, shall not be able to give the requisite security, and shall consequently be ejected from the possession of his tenure by the landholder to whom his rent is payable, or any person in his behalf, and he shall, by the institution of a regular suit within six months after such ejectment, obtain a reversal of the summary decision; and establish to the satisfaction of the Court, that he was not, at the time of ejectment, justly liable to a forfeiture of his tenure, he shall be entitled to a judgment for immediate restoration thereto, together with full costs and damages.

Third. Any Zemindar, Talookdar, or other Landholder or Farmer of land, who, by force or threats may eject a Khoodkhast, Chupperbund, or other resident cultivator, possessing a permanent right of occupancy in the lands held by him, on a plea of default or forfeiture, without having obtained a summary or regular judgment, declaring the tenure of such under-tenant liable to forfeiture, shall, on conviction before the Magistrate, in pursuance of Regulation XV. 1824, be subject to a penalty to Government, equal to three times the annual rent of the land from which the tenant may have been so dispossessed; besides the payment of all costs incurred by the ejected tenant, and a full indemnification to him, for all losses and damages occasioned by the illegal ejectment. Provided, however, that this rate shall not be considered applicable to

any

any case, in which the under-tenant may have absconded; or may have been deprived of the possession of his tenure, without force or threats. In such cases, which are not cognizable by the Magistrate, under Regulation XV. 1824, the tenant, if he shall consider himself injured, must sue for redress in the Civil Court, or summarily before the Collector, if the case be cognizable by that Officer.

Rights and interests of the parties to be carefully investigated, and recorded by Courts of Judicature, Collectors and other Officers, in all cases of disputed permanent tenure between superior Land-holders, Farmers, or Managers, and Subordinate Tenants of Malgoozary Land.

VII. *First.* In all cases of disputed right, involving a permanent possession or interest between a Zemindar, or other superior Land-holder, farmer, or manager of Malgoozary land, and a dependent Talookdar, Ryot, or other under-tenant, which may come under investigation before a Judge, Collector, Register, Sudder Aumeen, Moonsiff or other Public Officer, duly empowered to take cognizance thereof, it shall be the duty of the Officer so employed carefully to investigate and record the nature of the tenure, and extent of the rights and interests belonging to the parties respectively. The same rule shall be applied to cases of dispute between any Jageerdar, Attemghadar, or other holder, or manager of Lakheraj land; and any person owning, occupying, or cultivating the land included in the tenure of such Lakherajdar.

Also in cases of dispute between holders or managers of Lakheraj Land, and owners, occupants, or cultivators of Land, in such tenures.

Accounts and information to be furnished by the Village Putwarry and Pergunnah Canoongee in such cases.

Second. In all such cases, it will be the duty of the village Putwarry and Pergunnah Canoongoe, to furnish any accounts or information required from them according to the rules in force concerning their respective Offices; and whenever it may be necessary to ascertain the actual land tenures and rents of the Ryots, or other under-tenants in a village, Pergunnah, or other local division, the *Chitta Jummabundee*, and other usual accounts of the land and rents, in such village, or

And usual Village Accounts of Land and Rents to be produced by persons, who may have prepared them, or be in possession of them.

 other

other division, shall be produced on the requisition of the Court, or other competent authority investigating the case, by any persons, who may have prepared such accounts for the landholders or others, or who may possess them at the time of their being required.

Provisions in Regulation XII. 1817, applicable to the accounts referred to in above clause.

Third. The provisions contained in Regulation XII. 1817, for the production of the village accounts by Putwarries, and by the Native Agents of landholders and farmers, on the requisition of the Collectors or Courts of Judicature, and for authenticating the truth of such accounts, by the examination on oath of the persons who may have kept the same, shall be held applicable to the whole of the accounts referred to in the preceding Clause of this Section.

In what suits the Courts of Judicature, Collectors and other authorities, to be guided by the principles declared in the Regulation.

VIII. *First.* In all suits, regular and summary, wherein the Courts of Judicature, Collectors or other Public Officers may be authorized to adjust and determine the rents payable by Ryots, or other under-tenants of land, as well as in all other cases whatever, in which the Officers of Government may be empowered by the Regulation in force, or by the special orders of the Governor General in Council, to adjust the rents payable by the cultivators and under tenants of land, especially by such as possess a permanent right of occupancy in their respective tenures, subject to a fixed rent, or a rent determinable by the rate of the Pergunnah, or other known rule of adjustment, they shall be guided by the principles declared in this Regulation, as far as the same may be applicable to the case.

In what cases written engagements to be maintained and enforced.

Second. Provided, that in all cases wherein voluntary and lawfully written engagements may have been entered into between the parties, or their representatives, such engagements shall

shall be maintained and enforced; with the exception of any prohibited items of *Abwab Muthote*, or other denomination, declared null and void, by Section 3, Regulation V. 1812, or by any other Regulation in force.

Third. Provided also, that no Istemrardar or Tenant at a fixed rent, who having held his tenure at a fixed rent, for a period of more than twelve years, was exempted from any increase of assessment, by the rules of the permanent settlement of Bengal, Behar and Orissa, shall be liable to an enhanced rent for lands, included in the same time, whether the rent paid by him be more or less than the ordinary rate of rent for similar lands in the same village, Pergunnah, or other local division; and whether the Zemindary, Talook, or other estate, comprising such Istimrary under-tenure, shall have been disposed of by public sale for arrears of Revenue or not. Moreover, Istimrary Jotes, or tenures, at a fixed rent of whatever denomination, which may have been actually held at a fixed and invariable rent, for a period of more than twelve years, subsequent to the permanent settlement, in any of the Provinces to which this Regulation is applicable, shall not be liable to any enhancement of the fixed rent so paid, without proof that the tenure was obtained from a person not competent to grant the same; or that the rent was fixed, without due consideration,—such as the cultivation of waste land,—or for other good and sufficient reason, much below the ordinary rate of rent for land of a similar description in the same village or Pergunnah.

What Istemrardars, or tenants, at a fixed rent, are exempt from any increase of assessment.

Fourth. When an under-tenant may not be entitled to hold his tenure at a fixed rent under the preceding clause, but

Rules of adjustment to be observed, when a Ryot not entitled to hold at a fixed rent,

may have a permanent right of occupancy at the established rate of the Pergunnah, or other local division.

but may possess a permanent right of occupancy, at the established rate of the Pergunnah, or other local division, for similar tenures or lands of a similar description, and such Pergunnah or other established rate may be ascertainable, and found to have been actually used as a standard of assessment in past years, the rent of the under-tenant shall be adjusted accordingly, in pursuance of the rule prescribed in Section 6, Regulation V. 1812; subject, however, to the following modifications.

1st. If the tenure be hereditary, (as the tenures of Khoodkhast and Chupperbund Ryots, antecedent to the permanent settlement of the Land Revenue are understood to have been), and was derived by the present occupant from a person or persons who had possession of it at the commencement of the permanent settlement; and it shall appear that the Pergunnah or other local rates of rent, applicable to such tenure, have been considerably enhanced during the period of the settlement referred to, in opposition to the principles declared in the Preamble to this Regulation, it shall be competent to the Court, Collector, or other Public Officer, authorized to determine the rent justly demandable from the tenant in such cases, to revise the Pergunnah or other local rates of assessment, and to reduce the same, with respect to the hereditary tenures above mentioned, so far as may appear equitable, and consistent with the provisions of this Regulation.

2ndly. It shall likewise be competent to the Court, Collector, or other authorized Public Officer, to exercise a similar discretion in applying the Pergunnah, or other local rates of assessment to the tenures of Khoodkhast and Chupperbund Ryots, or other permanent under-tenants of land, when

when tenures may have been obtained since the formation of the permanent settlement of the land revenue, if it be found, on inquiry, that such Pergunnah or other rates have been much enhanced since the tenure was granted, without good and sufficient reason for such enhancement and without any special agreement or condition, in the Pottah or other title deed of the tenure, which may appear to justify such increase of rent.

Fifth. When no established Pergunnah or other local rate may be ascertainable, or found to have been actually used as a standard of assessment in past years, the rule prescribed in Section 7, of Regulation V. 1812, shall be held applicable, with the following modification. In applying that rule to hereditary tenures, which may have been derived by the present occupants from persons who possessed the same at the commencement of the permanent settlement of the land revenue, due regard shall be paid to the principles declared in the Preamble to this Regulation; and with respect to all tenures of a permanent nature, which have been granted since the formation of the permanent settlement, if a strict application of the rule contained in the Section above-mentioned would produce a considerable enhancement of the rent, which was payable when the tenure was granted, without good and sufficient reason, and without any specific agreement to warrant the same, it shall be competent to the Court, Collector, or other authorized Public Officer, to adjust an equitable rent, according to the ascertained or computed produce of the land; and so, as in all cases, to leave to the tenant a fair and reasonable profit, after providing for the wages of labor, and every other expense of cultivation;

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with due attention to the usual contingencies of season, and other casualties; and to any charges beyond the rent payable to the landlord, which, according to established usage, may be justly demandable from the tenant; and may be perfectly consistent with the laws and Regulations in force.

Powers vested in Collectors by Regulation XIV. 1824, and previous Regulations therein referred to.

IX. *First.* By Regulation XIV. 1824, and the previous Regulations therein referred to, the Collectors of the land revenue are empowered to investigate and determine, by summary process, subject to a regular suit in the Civil Court, all claims and demands of rent, and all suits for arrears or exactions of rent between Land-holders or Farmers of land and their under-tenants, which may be referred to them for that purpose by the Judges of the Zillah and City Courts.

Further provision in Sections 20 to 35, of Regulation VII. 1822.

Second. By Sections 20 to 35 of Regulation VII. 1822, extended to all the Provinces under this Presidency, by Section 3, of Regulation IX. 1825, it is further declared competent to the Governor General in Council, to vest any Collector, or other Officer exercising the powers of a Collector, with original summary jurisdiction, in the cases provided for by Section 20, Regulation VII. 1822, either generally throughout the district under his charge, or within such local limits as may from time to time appear to be advisable. These provisions include all suits for rent, which may be preferred by Zemindars, Talookdars, or other Sudder Malgoozars or Farmers of land, or by any person in their behalf against any dependant Talookdar, Zemindar, under-tender Ryot, or other under-tenant, of whatever denomination, as well as all applications by Ryots and other under-tenants contesting the demand of a Sudder Malgoozar or Farmer; and all complaints

preferred

preferred by Ryots or other under-tenants of whatever description, against Land-holders or Farmers of Land, or their respective agents or representatives, on account of excessive demand, or undue exaction of rent, whether levied by distraint or otherwise, as well as all suits relative to the adjustment of accounts between Land-holders and Farmers of Land, or under-tenants of whatever description, with their sureties, or with any agents, or persons employed by them in the management of land, or the collection or payment of the rent of land, and to all other matters immediately connected with the demand, receipt, or payment of the rent of land, whether Malgoozary or Lakheraj, or with the rent of orchards, pasture-grounds, and fisheries, commonly denominated Phulkar, Bunkur and Julkur, or with any other asset of the Land Revenue, not included in the Sayer abolished, together with all complaints of the non-delivery of Pottahs, when demandable under the Regulations; complaints of the prescribed receipts not being given for actual payment of rent; and generally complaints of any deviation from the Regulations, or from the established usage of the country, relative to the matters aforesaid, or any violation of subsisting engagements in disputes respecting the rent and occupancy of land, between Land-holders or Farmers of Land, and their under-tenants of whatever denomination.

Further provision for a Mofussil Settlement, measurement and Jummabundy by the Officers of Government, in certain cases.

Third. With a view to the more effectual attainment of the objects proposed by the Provisions above-mentioned, and especially for the due enforcement of the rules, which have been prescribed to the Land-holders for the adjustment of the rent of the Ryots, and the grant of Pottahs to such as may be willing to receive the same in the mode provided for by Section 3,

Regulation

Regulation V. 1812, it is hereby further enacted, that, whenever it may appear, from the representations of Ryots in any village or villages, to the Collector of the district, or from any Proceedings held by the Collector, in his Judicial capacity, under the Regulations specified in the preceding Clauses of this Section, that any Zemindar, Talookdar, or other Land-holder paying Revenue to Government, or any Lakherajdar holding land exempt from the payment of Revenue, or any intermediate Lease-holder, or occupant of land, between the Sudder Malgoozar or Lakherajdar, and the Ryots on cultivations of the soil, has neglected to adjust the rents of the Ryots, as required by the Regulations in force, and to grant Pottahs as therein directed, he shall report the same for the information of the Board of Revenue, to which such Collector may be subordinate, and if the Board, by whom such report may be received, after directing any enquiry, which they may deem necessary, and adopting any preliminary measure which they may judge proper, such as requiring the Land-holder, or other person, who may have neglected to observe the Regulations concerning Rents and Pottahs, to explain the same, or to supply the omission within a given period, shall deem it requisite for the due enforcement of the Regulations, and for the ends of justice, that the Collector of the district, or any other Public Officer, should be deputed to the village or villages, in which the stated omission and neglect may have occurred, for the purpose of making a measurement, and Mofussil Jummabundy, and granting Pottahs to the Ryots, as prescribed by the Regulations, they shall communicate their sentiments to Government, and, at the same time, transmit a copy of the Report received from

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the Collector. The Governor General in Council will then determine upon the expediency of the measure proposed, and if he deem it proper, shall be competent to sanction it and to vest the Collector or other Officer commissioned to make a measurement and Mofussil Jummabundy, and to grant Pottahs to the Ryots, with the same powers as are vested in Collectors, making or revising settlements in the Western Provinces, under the provisions of Section 9, Regulation VII. 1822, or any other Section in that Regulation.

(Signed) J. H. HARINGTON.

FINIS.

From the Govt. Gazette Press, by G. H. Huttmann.

To C. M. RICKETTS, Esq.

Secretary to the GOVERNOR GENERAL,

FUTTYGHUR.

SIR,

THE encouragement which the Right Honourable the Governor General in Council gives to all propositions of improvement, has induced me to attempt an explanation of the internal Revenue Management of an Indian Village, and of shewing in how great a degree the welfare of the numerous Tenantry of this country is concerned in the system of account so long established in this part of Asia.

2d. The difficulties which I experienced in the commencement of the late settlement of the district of Cawnpore, having ceased as soon as I discovered, what I conceive, the true system of village accounts, I submit translated a series kept in Mouzah Bithergoun, Pergunnah Belhore. The accounts I have seen usually given to European officers, are mere scraps or waste memorandums, wholly unintelligible. I have selected these accounts, as being less voluminous than those of larger villages, which are invariably kept in the same simple system.

3d. It appears to me, that the office or Dufter of the Putwarrie established on a right principle, and conformably to the rules and customs of the natives, may be of essential benefit to Government, as well as the people interested in lands. In mentioning customs and rules, I allude to the description of officers in the Ayeen Akberry, and the opinions of Mr. COLEBROOKE on the internal commerce of Bengal. These customs and

 rules

rules do not appear incompatible with the general laws and regulations of the British Government.

4th. A Collector's duty in fixing assessment, if guided by Dowls or abstract estimates, is one continued doubt. In encrease he is unable to satisfy himself that he has obtained enough, or that error may not be proved by other offers. Reduction comes with more direct responsibility. Decrease usually calls forth revision, and a mistake proved by the fear of exclusion or competition, fixes, in some degree, a suspicion of indolence, a defect of judgment, or dishonesty in the Collector. A Dowl, or the opinion of a native officer, although readily admitted as warranting the demand of encrease, is not received as proof of the necessity of reduction. Decision is founded on information or probabilities. From the want of systematic test of the value of lands, the malgoozars and ryots have no means to contest in Court, or before the Board, the justness of a Collector's estimate; or Collectors, Malgoozars and Ryots, the order of the Board; while another consequence of the present arbitrary mode of assessing lands, is the constant complaint of over-assessment or inequality, as every native landholder rejects the information of a Dowl, the competition offer of his enemy, or sudder collections, as any proof of the value of his lands. The nature of temporary settlements, such as are to continue in these parts, is to afford Government a just and fair participation in the progressive encrease of cultivation in a village, not to subject the landholder to a distressing competition of offers founded in retrospective or prospective advantages, or the ryots to an augmentation of rents of lands long cultivated.

5th. If assessment is involved in so much doubt, the adjustment of accounts on transfers of land, division of estates, allotment of jummia, khass management, and boundary disputes, are, from the same cause, difficult, and the occasion of loss to Government. Clauses V. VI. VII. of Regulation V. of 1812, are confessions of the inability of Government to fix or record the value of land or rents.

6th.

6th. " The nature of the business (zemeendarree transactions) " shows that it can be only effected by those well versed in it. It is " a known and undisputed fact, that a zemeendar, called upon for the " accounts of the rents of his zemeendarree, will furnish them in de- " tail, so calculated, as to shew an amount less than what he is called " upon to pay; profits are secreted and not brought into the accounts. " That the detail of the business of zemeendars with their tenants is " irregular and confused, exhibiting an intricate scene of collusion op- " posed to exaction, of unlicensed demands substituted for methodi- " zed claims; that the officers of Government possessing local controul, " are imperfectly acquainted with them, whilst their superiours have " still less information."

Sir John Shore's Minute.

7th. A ryotwar settlement has existed in Madras, but without authority, in my favour, although so much must have depended in the regularity of accounts. From the many opinions adverse to me of the revenue officers of that presidency, I beg to extract that of Mr. Harris.

8th. " The meerassahdars, like other natives of any property, seem " to record with invariable constancy every thing they receive or issue, " whether it be money or a commodity, a gift or a payment, a bribe or " exaction, and an earning or a robbery. Such is their propensity for " committing to writing every thing regarding land, that they provide " in favour of all disbursements made in their villages by Government, " the same remembrance, from generation to generation.

" Yet the style of these documents is irregular, confused, and, to Euro- " peans, often unintelligible. A meerassahdar, when he sells or aban- " dons his possession, often uselessly carries the accounts along with " him, and when he dies, they are perhaps no where to be found. To " deprive relations of their full share due to them in the estate, or to " keep from Government a knowledge of the value of his lands and his " shifts, he confines, with the most jealous care, the accounts to his own " perusal. He usually has a false set, depreciating his property, and

omitting

" omitting his plunder, ready to show when called upon to answer a
" charge of embezzlement."

9th. These opinions of Collectors appear to have been fully admitted by the Board of Revenue, and by Messrs. HODGSON and THACKERAY, who discussed the objections and advantages of the mootahdarree and ryotwar system; the former being ultimately introduced on the supposed impracticability of adapting detail to a continuation of the latter. A knowledge of the detail of zemeendarree transactions must always be an essential part of a Collector's duty; for, notwithstanding the permanent settlement, I have understood khas management is annually encreasing in Bengal, and the success of khas management depends upon the Collector becoming the *locum tenens* of the zemeendar.

10th. To these, and many other adverse opinions, which, though conveyed in strong language, directly surmise that method and order exists, but that it is concealed, and fabrication practised from the ignorance of Europeans; I beg leave to oppose the following observations.

11th. In every village retail shopkeepers may be seen on an evening, balancing and adjusting their accounts, without which a business, affording a monthly profit of 5 or 6 Rupees, cannot be carried on,—
" There is a propensity to recording every thing with an invariable
" constancy."

12th. As a judicial officer in the city of Patna, I have seen a contested point between two merchants put to issue on the entry in the Bhyekhatteh or journal of one. In this country, as in England, a merchant's books are relied on by parties in preference to an oath or evidence. Their fabrication is seldom attempted, and the detection is certain.

Macpherson's Annals Vol. 1. p. 77—146—13th.

13th. Europe is supposed to have derived arithmetic and book-keeping

keeping from the east, perhaps originally from India. If these sciences have sprung from this country, it will be a hardy assertion, that, altho' adapted to the partial transactions of a few mercantile classes, it has failed, where the whole revenue of Government and the interests of the millions connected with land are concerned.

14th. A village zemeendar will say, that the system of the village accounts has been handed down to him from the rajas of old, unaltered by revolutions; and he will, I fear, draw an unpleasant contrast, that under the British Government, by a disregard of the forms, through which justice can only circulate to the cottage door, the landed property has suffered a greater change during a short period, than under any former Government.

15th. The landholders remark, the constant wish of all authorities to refer to arbitration matters of land and collections, and aware of the defects we allege in their moral character, they receive it a confession of our ignorance. I have heard the punchayat of a pergunnah say, why cannot the gentlemen discriminate false from true accounts as well as themselves; or, as revenue officers fix directly, what ought equitably to be collected from the ryots, and what profits enjoyed by the zemeendar, without competition or intimidating threats?

16th. Every chief zemeendar is suspected of engrossing to himself large profits. A zemeendarree paying a lac of rupees per annum, may be composed of two or three hundred villages, and contain ryots to the number of ten thousand. In the course of years the zemeendar does not visit every village, much less adjusts annual agreements with each person. They, however indolent or rapacious, contrive to realize through native agents so much beyond the controul of European officers, the revenue of Government and their own profits, without trouble or discontent. Khass management to Government is a loss of three-fourths of the jumma; it encreases the profit of a zemeendar at the expense of a little additional trouble. Is it possible that a business so intricate and

voluminous as that of a large zemeendarree can be carried on by memory, when a village bunneeah must keep accounts, and if not by memory, there must exist method?

17th. The landholders introduced by the means of public sale, are native officers of courts and collectorships, moonshies, merchants, &c. They live at or retire to Patna, Benares, and other distant places, yet contrive, through a knowledge of accounts, to check the conduct of native agents, who deceive a collector on the spot, and possessing all the delegated authority of a harsh revenue code.

18th. To those who argue that profits are secreted, and that the assets of an estate can only be ascertained by dowls or estimates, I would point out the case of Dewan Nasir Allee in Cawnpore, who, though a man of clear comprehensive mind, and long conversant in the duties and laws of the revenue, resigned lands paying near one lac of rupees per annum, although a deduction of 15 per cent. from the receipts exhibited in his books was offered. It is evident that his profits were fully stated in his accounts.

19th. Ram Narrain, the chief merchant at Cawnpore, holding lands paying 60,000 rupees annually, failed in invalidating before the Court of Circuit my proofs of the falsity of his accounts, and escaped punishment by a slight informality in my proceedings. The detection of his imposition, however well planned, required but a few minutes labour.

20th. The information I derived from the Members of the Board, on being deputed to take charge of the district, and the dowls during the progress of the settlement, led me to expect a net decrease of near a lac of rupees on a jumma of 27,50,000, and by putwarrie accounts, I succeeded in resettling the district at a decrease of 25,000 rupees in the first, but recovered in the third year. The whole reductions amounted to near 1,15,000 rupees, and the encrease to near 90,000 in the

the first year. I understand that the revisions directed by the Board have encreased the amount of the reductions I granted, and, except in the instance of Nasir Allee, I did not form 15 villages of a total number of near 2,800 villages resettled, and those farms were reversed; and yet the actual revenue realized in the last two years has exceeded the realized revenue of any two years of the former settlement. A more minute investigation would, I presume, have given me more proofs.

21st. For the only authority in a public act of British Government, I am indebted to my brother holding the high situation of Secretary to Government in the Revenue and Judicial Department, and I enclose copy of a regulation lately enacted by the Bombay Government. In Guzerat, as in these provinces, the system of Poorul Mull was more perfectly introduced.

22d. All science is founded on simple principles and elements; in the same manner the grand economy of the land revenue rises from simple principles. The gradation of rights of men in the Hindoo or Asiatic social economy are not now to be discussed; it is enough to say, a number of ryots and fields constitute a village. Several villages form a tallooq, and a certain number of villages a pergunnah. Whether the charge contains one or several villages, the same accounts are necessary for each village. The word charge is used to avoid the term estate, which is inapplicable, and foreign to Asiatic land tenures. A large component part of a village is called a har, or tract.

23d. The chief village accounts are the following:

1st. The account of the total land called Mouazzeenah, or Ruckbabundee.

2d. The copies of Pottahs or agreements.

3d. The Pukmeeneh or Khussereh, or annual survey.

4th.

4th. The Lugtewar, called also Mehbawan, or Mehr Khuttee, shewing the extent of each field, its rate of rent and produce.

5th. The accounts of Tuccavee advances.

6th. The Buttaee or Kunkoot accounts.

7th. The general Jumma Wassil Bakee, shewing the land, the cultivator's name and the demands, receipts and balances due from each. It is called by the Hindoo Puttur.

8th. The daily Cash Book, exhibiting all receipts and disbursements.

9th. The Khutteeounee, or separate current account with each Ryot.

10th. An abstract Treasury Account.

24th. The principal accounts kept by the Canoongoes which check the village, are:

1st. The Mouazzeeneh, or account of the land.

2d. Account of the Tuccavee and other advances from Government.

3d. The Seeah, or daily account of what is received by the Government from the Malgoozars.

4th. The Jumma Wassil Bakee, shewing demands, receipts, remissions, nankar and balances. Formerly the nankar was included in the jumma.

25th. Sir John Shore has observed, that "a ryot pays his rent by a formal

three modes of collection, Nugdee, Khunkoot, and Buttaee. The accounts I transmit are for ready money rents, but I shall endeavour to explain the necessary alteration, in case of the other two transactions.

26th. The account No. 1, or Mouazzeeneh.

27th. The range of villages being of different extents, the first care of Government was to ascertain and record the quantity of land contained in each village. For this purpose the survey and measurement of Toorul Mull was undertaken, not as an act without precedent, but one proved to be necessary by experience, as general measurements have been effected in times prior to the reign of AKBAR. The Mouazzeeneh, or extent of land, is the pivot on which the whole accounts of Government and the landholders move, and it is essentially requisite that both parties recognize it as a first principle. To avoid a definition to which I do not feel myself competent, the extent of land or ruckbah being ascertained, should be considered a postulate or point to be granted.

28th. The Canoongoe Mouazzeeneh, or record of the lands in each village, is a counterpart of that kept by the village. The whole lands were in this record annually accounted for to Government.

29th. In Bengal, where so many villages were assessed in the aggregate, the usual jumma attracted particular attention, and the defined extent of land in each village was lost sight of. Usul, tho' a word of very extensive application, was considered to mean original, and an original jumma retained in the accounts during so long a period, at once proved, that a permanent settlement, as to rent, was the usage of the country. It appears to me that Usul conveys in this instance in reference to Abwaub, the same meaning as net does to gross. Had the ancient accounts of each individual village in Bengal been investigated and collated with the records of Government, the jumma or total Government demand in each would have been found to vary, as it does

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in these provinces, where there is not the slightest reference made to the original jumma of AKBAR.

30th. It has always been the policy of the former Government to ward from alteration the Mouazzeeneh, which had latterly become defective, by the late Government farming whole provinces to Aumils and Soubahdars, and continuing for years this management with but little attention to detail. Every suppression from the rent-roll will be found to have originated in some fraudulent omission or accidental alteration of the perguunah Mouazzeeneh, and were it possible to discover an ancient detailed Mouazzeeneh, I conceive that every suppression might with facility be detected. By obtaining an old Mouazzeeneh I discovered and regained several villages during the settlement of Cawnpore, and pointed out to the Board that not less than 41 villages in Kenouge, lost to the rent-roll, were, from the errors of the present system, not traceable in name or site; while, it was clear, the lands and the rents were enjoyed by the neighbouring zemeendars, who kept them distinct from their own exhibited villages. My opinions were verified by the measures of Mr. RAVENSCROFT. The discovery of such an error having been solely made by checking the village accounts, is a proof of the indispensible utility of them.

31st. I would ask, did Government conclude the permanent settlement on reference to a fixed quantity of land exhibited in the public accounts, or on the mere name of an estate, thereby precluding themselves from all future interference? It is notorious, that the numerous Weirannee villages in Benares, purposely excluded from the settlement account by Mr. DUNCAN, have been lost and swallowed up by the neighbouring estates, and small estates have been swelled into large by alluvian lands, while Government have granted, without a corresponding recompence, heavy reductions for encroachment of the river on the opposite side. From these and other results I am induced to believe, that the fundamental account is that of land, not jumma, and

experience

experience of error in other parts would recommend precaution in regard to these provinces, and a strict adherence to the forms of antiquity.

32d. Government have publicly recognized the principle, that on adjustment of boundaries all lands, not included in a village or rather engagement, are public property. It might be asked, by what rule are boundaries to be adjusted? To endeavour to fix actual boundaries of land without record or system, will, I fear, be vain and useless labour, or a labour annually recurring. A stone, a mound, or a tree, is liable to removal, and a line or angle from two such objects is always subject to doubt and alteration. It has frequently occurred to me, that the formerly received idea of the property of land being vested in the Government, or that it was originally bestowed from the Prince, is to be explained by this account. The land, which the accounts of the village and Government represented contained in a village, was the extent of property vested in the proprietor or proprietors of the village. Every inch beyond it remained still at the disposal of Government. The ruckba or extent of Bithergoun, 2,576 beegahs 17 biswas, is the recognized property of the zemeendar. Any land, however waste or jungle, is not his, from vicinity, till he has the assent and authority of the rulers.* In this manner there are in all large Talooqs, or single villages, lands perhaps the sole property of Government, appropriable to invalid establishments, instead of purchasing back, with reservation for these purposes, impenetrable woods from men who, in the custom of the country, have no claim to them. The solemn acknowledgement of the zemeendar to the quantity of land may, in a greater number of instances, be a sufficient security to Government. To exhibit more than he has, is to risk an encreased revenue, or to engage in boundary disputes; to exhibit less, he would at once hazard resumption in the discovery of Towfeer; and in all the districts I have hitherto visited, the old

* Are not acts of Parliament for the enclosure and cultivation of wastes and commons in England analogous, and may the cause of the interference of the ruling power be found similar in India and England on a strict comparison of the rights of tenantry?

old Canoongoe Mouazzeeneh is sufficiently correct by comparison to check fraud. The beegah in Bithergoun is what is called kutcha, or a square of 20 paces, and I should imagine the rent exceeds the average rent of the finest cultivated country in England.*

33d. When I refer to Bengal, I confess both inexperience and ignorance, but the village accounts published by Mr. GLADWIN differ from the system of these provinces, more particularly in the first ground work. The whole extent of the village is not brought forward, but the accounts commence with chittahs, measurements, or parts, and from this circumstance the fabrication is not difficult. The forms of Bengal, tho' more numerous and perplexed, without any necessity, in substance and result, otherwise assimilate, with the exception of the annual survey. The pottah or agreement of a ryut, so far from being a simple bond, appears to suffer alteration, as it is differently exhibited under chittah, pytah and jummabundee, and this is obviously wrong.

34th. One check to the truth of the Mouazzeeneh account is the liability to measurement, for all know, that the land, with the exception of situations on the rivers, continues the same, and cannot be secreted. The second check is constantly operating the fear of surrounding villages, as the exhibition of a less quantity of land might give an opportunity for a neighbour to invade the boundaries, by encreasing the account of his own lands. The attempt to defraud Government has often in this manner caused its own punishment.

35th. In the pergunnah of Jellassur in the Allyghur district, there is a mouzah called Byr, or contention, consisting of about 400 beegahs. This land being in excess to the exhibited ruckbahs of the surrounding villages, was an annual scene of bloodshed. Monsieur PIRRON directed the estates to be measured, and, finding these lands in excess, order-

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* In the year 1799 Mr PITT, on proposing the Income Tax, estimated the rents of cultivated lands in England at an average 12 6 per acre, and the tenant's profits at three fourths the rent.

ed them to be seperately leased, as a distinct mowzah, and such they continue, having entirely stopped the Kanchgunges.

36th. Were it therefore customary, in boundary disputes, for large quantities of land, with the magistrate, in a view, to ascertain whence the aggression originated, to collate the village accounts of lands with the Collector's accounts, and to order, on any variation, a measurement; boundaries might be kept from varying, disputes prevented, and, in case of excess being proved, the right of property might be sold by Government to either of the villages, and an addition to the revenue, by the assessment of Towfeer lands, be obtained.

37th. Regulation XXXVI. of 1803 states, that "no complete register of the grants of rent-free lands have been formed under the Native Government." In these accounts the village and Canoongoe Mowazzeeneh, the portions of land (or petty muaffee tenures) assigned to charity and the village priesthood, and to the comfort or pleasure of the inhabitants in the planting mangoe topes, so much the ornament of the country, were annually accounted for to the sudder offices of account. From the few sunnuds executed for these petty alienations, the order of the local authority to the Canoongoe to allow a deduction, would appear to have been sufficient sanction for the tenure, if, from the superior department of the state, no counter order was given. Without infringing on the village charity or its comforts, the Government might so far interfere as to be satisfied, that the land was applied to its proper purpose, and, by a written document, let individuals feel to whom they are indebted. Instead of money pensions, small donations of land, so much more highly valued by the natives, might be given for services, as in this manner former Governments and large landholders economically rewarded their dependants; and if all land were to be given, subject to the malikhaneh of the zemeendar, there can be no objection. If it should not be deemed adviseable to search for resumption of these petty grants, the claim of Government, stated in the first words of the preamble to Regulation XXXVI. of 1803, would be virtually upheld;

as in former times, and the magistrate might see, that the lands granted by Government for the village police were bestowed on proper persons, as this is a tenure during service. Resumption of these lands in Bengal failed from the want of this account.

No. 2. *The Copy of Pottahs.*

38th. This account is simple. Every village must have a proportion of land in money engagement for the Zubtee crops of tobacco, indigo, sugar cane, and other productions. In Bhaoolee and Kunkoot the lands under these agreements are noticed in the body of each pottah.

39th. It is to be observed, that the quantity of land, rather than name, designates each field ; for the same name is applied to all of the same soil. The name of the Har is descriptive of either its situation in relation to a tope, a hamlet, or of its site from the village. In some few cases the field retains the name of a person who has from long occupation cultivated it. The same custom is practised in England : a farmer knows his land by the 5 acres in the town, the 10 acres on the cross road in the upland, the woodland, the low land, or the river land ; or an old tenant, the 5 acres of Smith's, of Butson's or Westbrook's.

40th. In Assar the zemeendar, accompanied by his ryots and putwarree, leases the fields ; but as the power of each man to cultivate depends upon the season, the book of pottahs is not finally closed until some months after. It is from this reason pottahs are frequently not executed, altho' so much required by the Regulations, as the year once past, they are useless to the ryut, who, however, demands his surkhut or receipts ; and the surkhuts with the books of pottahs afforded under a Native Government every possible protection to the ryuts from unjust demands of the zemeendar.

41st. The formation of a settlement under the former Government was assessment of the ryuts, the zemeendar is now alone assessed. The retaining regular rates of the best land was formerly consulted in preference to the extension of cultivation, for the aggregate payments

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of the ryuts to the zemeendar were the gross produce, on which the agreement of Government with the intermediate agent, the zemeendar, was calculated; and the zemeendar could not demand from the tenantry more than he proved to Government the land able to afford, without distressing the cultivators. It will be the interest of an individual possessing a village to assess his ryuts to the utmost, whether he receives money or produce in payment, as his gains are proportional. By this the rights of Government are secured, and to this the rights of ryuts are too often sacrificed. In putteedarree villages, where each field is cultivated by its own proprietor or copy-holder, the allotment of the jumma and village expences is often brought forward, not the full rent derivable. In this case the revenue officer must necessarily check the value of lands by the customary rates of other villages, or other practical mode.

42d. Sir JOHN SHORE has said, when called upon for an account of rents: "Rents are the only object of assessment or of these accounts, and rent is usually defined half the produce of land," which, as a rule, is untrue in practice. A money or commutation rent must be calculated on the vicinity of market and on an average of seasons, and prices and produce. In the simpler collections in kind, it does not require great powers to the European gentlemen to ascertain and fix an average produce of seasons and soils as a data of assessment. Yet, on the supposed impossibility of ascertaining what the zemeendars collect, or the extent of the Hakeemee share, every public demand, however excessive, is justified, and progressive or russud jummas are fixed uncontrolled by the legal limitation rent in Bunjur, Chunchur and Politch. Over-assessment is both a moral and a public evil, and inequality not less detrimental. If the officers of Government, from whatever reason, disregard the rules and calculations by which the payments of the ryuts have been hitherto regulated and proportioned to the land, the zemeendars or farmers from Government supporting their demands by the sum which Government in a manner compel them to assent to, must disregard usage and engagements, and enforce, by the coercion

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of legal powers, more than they know the cultivator can justly pay.

Mr. Colebrooke. "In these instances the revenue is injured by the occupant; tenants "being forced to the desperate remedy of emigration or resistance;"

Court of Directors' Letter, 1786. numberless villages are indiscriminately put up to the hammer, "or "ultimately the justice of Government is driven to the necessity of "repairing the wrongs its own rapacity has created." This language conveys but faintly the loss and injury to Government, and the distress to whole communities occasioned by over-assessment. The instances are always concealed under a variety of official pleas. Were I able to describe to what hardship the ryut is exposed in all his dealings, when taxed beyond his ability; policy, humanity and self-interest of Government would dictate leniency as the source of national wealth. The laws are just, but the execution depending on chance, is defective.

43d. To interfere with, or to call upon the zemeendar for a portion of his gains, as a corn, an indigo, or sugar merchant, is neither warranted by laws or customs, for revenue ought, as a fixed and certain resource of the state, not to fluctuate with the prices of the market or the alterations of season, nor depend on chance capitals of individuals: the ryuts too, who are the farmers of land and risk season and produce, know best at what they can cultivate, and should always be allowed, in an average of seasons, the return of labour and capital, such as seed, grain and cattle. In the greater number of cases the ryut but earns scanty food for himself and family. It is worthy of the humanity of the English officer to fill, rather than plunder the scrip of the labourer. In Allyghur the zemeendars are often indigo merchants, but assessment was not fixed on the price of dry indigo in the market to the west of the Indus, or on the sale prices in London, when the ryuts supply Europeans with wet indigo.

No. 3. *The Khuserah or Tukmeeneh, the Survey.*

44th. This account is particularly mentioned in the Ayeen Akbery,

ry, and is more carefully secreted by the zemeendars than any other, as it is very difficult, if not impossible, to fabricate, for by it all accounts are checked, and, in the absence of the others, a new series may, with tolerable accuracy, be formed from it.

45th. After the Dusserah, the zemeendar with the ryuts and putwarrees make a survey, to ascertain the cultivation for the Khurreef, and again in Bysaak for the Rubbee, and at the end of the year the accounts are embodied into one. The survey is taken as the field lies in the progress of the survey, and however many may be the varieties of cultivation in each field, they are exhibited by sight or pacing. The extent of each field must tally with the pottah account, the cultivation, in parts, with the recorded extent of the field, and the aggregate of each field's extent, or of the component parts of cultivation, must tally with the total of the cultivated land exhibited in the Mouazzeeneh or first account. In the accounts, the total land surveyed amounted to 2044, while the land paying revenue to Government is only rupees 1828 1. A memorandum or deduction is subjoined, to shew the quantity of jagheer and garden land included in the survey.

46th. Some part of the Bhaugut Muaffee in this, as in every other village, is cultivated, and ought, therefore, as wrongly applied, to be subject to the payment of rent to Government. Throughout the country, resumption to a large amount might be made.

47th. To check the accounts, I have frequently extracted from this book the total land exhibited in the names of several ryuts, and collated it with the Lugteewar and pottahs, and the slightest variation, if not satisfactorily explained, condemned the whole accounts.

48th. A Gung Shekust being stated, as a deduction in the Mouazzeeneh, the fields lost continue to be annually noted in this account, as the recovery of any portion of land must then be brought forward, and a check is presented to any fraud. Were the boundary fields to-

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wards each neighbouring village always noticed, a reference to these accounts for some years would establish in a dispute for a small quantity of land, in which village the alteration or aggression commenced. Villages fully cultivated are generally merely separated by a Mehir, or a bank of earth three or four inches high, and as many broad. The records of the extent of fields, and a measurement of those few in dispute, with the evidence of the recorded cultivators, would be the means of preventing or adjusting quarrels. Villages surrounded by waste land are not often the scene of these disputes; but when disputes arise, a measurement and comparison of the whole land become necessary. The boundary har of Bithergoun has been particularly specified in these accounts; in case of dispute, would it not be easy to call for the account of the two villages, and learn by whom and at what time the alleged alteration took place? The evidence of the recorded cultivators is the best testimony which can be required; because a ryut would not consent to pay for more land than he actually has cultivated. It is in this manner that village Punchayets arbitrate in boundary disputes, and the boundaries of parishes, or the collection of tithes, are in England in the same way secured.

49th. The survey is usually made by pacing, and, altho' the total of land may be correct, in the best land, a less quantity to that exhibited, as the extent of the field, is found by measurement as a profit to the zemeendar; and in the inferior lands the ryuts often obtain a reciprocal advantage, the field being larger than the recorded extent. It would certainly be advantageous, that the Government and the village measurement of fields should agree on all occasions, but in some kinds of land, particularly those subject to floods, the ryuts demand, by the custom of revenue being affixed on the beegah, the beegah to be larger than standard, or a less rent, to ensure them from risk. In these villages, as in the case of particular fields, an apparent encrease of land, obtained by measurement, will not bring forward an encrease of revenue. The example of the former Government reducing the standard measure, is not worthy of a just Government, which looks not to the

revenue

revenue of a single year. It should always be remembered, that the Government tax land by a standard beegah, while the ryut calculates the value of land by labour, viz. distance, access to water, soil, &c. In this view, what would seem fraud, is often explained away.

No. 4. The Lugteewar.

50th. This book is the Khutteeounee or abstract of the Pukmeeneh or survey. The quantities of land cultivated by each ryut, and for what harvest, being ascertained, this account is drawn out to enable the zemeendar to judge the proportion each ryut is to pay in the two harvests, and from the crop being stated, the exact time at which the ryut can pay an instalment, is known. On this book the agreements of the ensuing year are adjusted; as to the Lugteewar of years, the ryuts and zemeendar refer to decide on the real value of the lands. The crop being stated, the zemeendar is enabled to prevent improper repetition of a crop which might impoverish the land, while the ryut can adopt his agreement and cultivation to the operation of the last year. The fields represented by the survey, as partly cultivated with Rubbee or Khurreef, must agree with the entry in the Pukmeeneh or survey.

51st. The employment of * Shaeenehs or watchmen, when the ryuts are not refractory, is unnecessary, and distressing them in retarding the reaping, cleaning and sale of the corn, while Shainagee and Tullabana is annually a heavy charge on the zemeendars, and the instrument of exaction on the hands of the native officers. To collect according to the produce (Hal Hassil or Jinswarree) as preventing embezzlement, would often render unnecessary the objectionable measure of selling loads. By the means of this account a Collector might adjust to every village, the Kistbundee in the proportion of the cutting of the crops, and collect from the zemeendar, as the zemeendar collects from the ryuts.—The 25th Paragraph of a letter from the Hon'ble the Court of Directors

* Employing Shaeenehs is the constant practice of these provinces. The charge of Shainagee and Tullabana may be calculated at near 3 per cent. annually on the whole revenue.

Directors under date the 12th April, 1786, affords the strongest authority to this observation :—" We are sensible, that if the Sudder Kist-" bundee is not formed in correspondence with that of the Mofus-" sil, any occasional excess of the current Kist may be thrown into " the account of former balances, altho' actually paid in the district " from the resources of the present year." Sales of lands as a punishment of embezzlement or fraud, may be at times necessary, but these delinquencies may be prevented by wholesome controul. When default originates from the Collector imposing too heavy a burden, the sale punishes the zemeendar for the Collector's errors. If a Collector knew the detail of realizing the whole produce, his duty in detecting and exposing to view his own errors, would teach him easily to distinguish fraud from misfortune, or dishonesty of the subject from excessive public demand.

52d. No. 5. Tuccavee advances, are simple and require no explanation.

53d. No. 6. The Buttaee and Kunkoot account. The quantity of lands under each of these agreements should exactly correspond with the Khusserah, or Tukmeeneh.

54th. Burtaee, or collection in kind is now proverbially known as Lootaee or plunder, and I believe is not frequent. Kunkoot still continues in Rohilcund, Oude, and the higher parts of the Doab. In both cases a field register, corresponding with the Tukmeeneh and Lugteewar, and similar to that frequently kept by farmers in England, is necessary, and from this account the Lugteewar is formed. In Khunkoot the account should be signed by the Kunneea or appraiser. It should show the total quantity produced in each field, and the rate at which the money commutation for the Hakeemee share of the produce is settled. In Buttaee collections, the Khyal or weighman was a necessary officer to Government, he not only weighed out the share of the grain, but the sales to the merchants. In both collections a know-

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ledge and record of the annual price of grain is required by the revenue officers. The weighman now annually shares the usufruct of the office with the zemeendar. In some villages I have seen Kyallee as high as 50 to 70 rupees a year.

55th. The Bharollee or Buttaee, stated in the accompanying putwarree account, is the seer of zemeendar. On reference to the accounts of former years, the lands appeared newly brought into cultivation, and sown at a late period, as a mere chance crop. The low produce was accounted for, but as under the head of seer of zemeendar some fraud is frequently attempted, I always assessed the seer lands of the zemeendars on an average rent paid by ten or twenty of the best ryuts, to which few objected, as the zemeendars have the choice of land.

56th. No. 7. The Puttur, or general Towghee, shews the lands, the assessment, total demand, and balance of each ryut. The columns of lands and assessment are checked by the foregoing accounts, and the receipts by the following. In villages wholly Buttaee, the Puttur would be adjusted on each field and kept in grain. By taking the total rents from this account, and adding to it from the cash account all miscellaneous receipts in which Government are entitled to participate, I formed a gross jummabundee, and from this allowed a deduction to the landholder of 5 per cent. expences and 10 per cent. on the jumma. The deduction by the Regulations ought to have been made from the assets or receipts, and I conceive, therefore, I assessed the district of Cawnpore from fifty to seventy thousand rupees higher than I was warranted by the strict letter of the law.

57th. No. 8. The daily cash account, in which every receipt should be debited and every disbursement credited. The first check is the daily balance. The next is the Seeah or daily account of payment kept by the Canoongoes. 2dly, The Surkhut or receipts which the ryut, for fear of a second demand, is always urgent to obtain.

58. Should a ryut pay grain, indigo, &c. or execute a certain quan-

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tity of labour in lieu of money, the transaction is stated with the rate, as appears in these accounts, opposite the item. The large advances made by the indigo merchants to the zemeendars too often create confusion, and the merchant suffers loss from the advance not reaching the cultivator. The accounts in these cases are often confused, and, I am satisfied, that a little attention in the European merchant to the village accounts of the land and the ryuts, would essentially aid their transactions, and more effectually advance the Government interests. At present a pergunnah is either put into confusion, or becomes the scene of sale of lands by the establishment of an indigo factory. The reason is, the advance being made to the zemeendar long before the period of cultivation, or before the ryut will stipulate to plant the weed. The money is prematurely paid to Government, and the intention of assisting a particular cultivation with capital is defeated.

59th. In Kunkoot the produce being commuted, the same form is maintained, but in Buttaee lands, when Government receives money, the daily cash account should exhibit the amount of sales to merchants in one side, and the disbursements on the other; the checks are not so direct, they consist of weighman, putwarrie, and the merchant's books, and the grain sold and retained tallying with the quantity stated in the Tuttur.

60th. No. 10. In the abstract treasury account the total receipts from the Tuttur are stated, and also the value of fish from rivers or jheels, grass and wood from jungles, and all miscellaneous receipts from Julkur, Phulkur and Bunker; and under Julkur perhaps the produce of ghauts should be exhibited, as the zemeendar is not entitled to all the Mullahs' pay for the right of plying boats. This resource is now lost to Government.

61st. In talloqdarries or zemeendarries composed of many villages, each village account is the same as these, but the payments are made to the talloqdar. The dewan or head accountant of a large

zemeendaree

zemeendaree keeps his accounts on villages, the Tuttur therefore, though in the same form as the village, but kept on the aggregate of villages, is like a pergunnah Towjhee, while the daily cash book debits the payment from each village, and credits the disbursements, whether to Government or others. The encrease of accounts multiplies checks; the Dewan's accounts must not only correspond with the village, but with those of Government.

62d. Having thus explained the accounts, the mode of fabrication is to be adverted to, on assuming that assessment, or the engagement to Government is to be made on a stipulated and defined quantity of land to which the Government restrict their faith, and which is to be accounted for by the putwarrie and zemeendar.

63d. With the exception of a village entirely cultivated by its Maliks, or putteedarrie proprietors, the zemeendar or farmer most hope, by terror or other means, to force his ryuts to withhold Surkhuts and pottahs (if executed) on demand of the Collector. In these cases, as the Regulations empower a Collector to set aside all collusive agreements, I considered the lands under khass management, and proceeded to assess each field, and to enforce the rents at a rate considerably higher than that of the neighbouring villages, leaving the ryut to produce his authentic document, as the first step to any alteration. The threat was sufficient, and the zemeendar, fearful of proof against him, generally consented to produce the true account. To equalize rents, I never calculated the assessment of a village without comparing the average rent of the village with the average of four or five surrounding villages.

64th. Supposing combination of ryuts effected, the mode of fabrication must be to reduce the whole of the accounts at a per-centage, or to omit the proceeds of a number of ryuts. The calculation of a per-centage is beyond the patience and skill of the most industrious and acute Hindoo. Not only the per-centage to the putwarrie of other village expenses, whether in grain or money, but small payments, and the rates of

fields

fields must be reduced, as well as totals in the same ratio.

65th. The Seeah of the Canoongoe, checking the disbursement side of the village account, the above reduction, or the partial omission of the proceeds from one or two ryuts, would necessarily leave the expenditure greatly exceeding the receipts, and the daily balances incorrect. To fill up the deficiency, and make the daily balance tally, a loan from a merchant is introduced. The threat of calling for the merchants' books has generally succeeded in causing the production of the true accounts, and were the Collectors empowered to enforce the attendance of merchants and their books, a most effectual check to fabrication would be introduced. In Bengal the cash account is only balanced on the last day of the month, thereby rendering fabrication easier. The omission of a number of ryuts can only be effected by an omission of part of the land, or representing land in cultivation to be fallow. The first is checked, as explained under Mouazzeeneh and the Survey, and the latter, altho' apparently easy in theory, as in the instance of the seer lands, is difficult in practice, as the ryuts must be a party, and the zemeendar be at their will, as he loses the protection of the law of distraint, and the superintending controul of all local authorities be inefficient and neglectful.

66th. Supposing the merchant produces false accounts, there is still the Tukmeenah and Lugteewar. The variety of sums obliges the village accountant to double up several fields into one, and the fields and crops become of an extent, which attracts notice, as less than 30 beegahs is the average total cultivation of kinds by a ryut. I could produce instances of accounts fabricated at a very considerable expense, to which the putwarries refused to swear, on knowing that I had remarked the size of the fields; as a measurement of a few fields, and a survey of the crops, would have proved the accounts false. Bulky as the accounts appear, a collation of a part is alone necessary to detect falsehood, or confirm truth.

67th.

67th. I proceed to mention the purposes still unnoticed, to which these accounts may be applied.

68th. The regularity of the village accounts would assist the realisation of revenue; stop in a great measure the various embezzlements of native officers, would ensure the ryuts the relief contemplated in a remission from calamity of season, and in diminishing sales of lands, (a measure open to every objection, whether in point of necessity, justice, or policy,) prevent the success of those plans by which securities and large landholders and the officers of Government so often contrive to bring to sale, and purchase lands, without expense. It is unnecessary to explain topics known to all. "Collectors, who have stated objections, "ought to have mentioned how the business, under the circumstances "detailed, is carried on, and why they are precluded from adopting "the same plan as is now followed by zemeendars, and farmers. "Coercion over a tehseeldar can never be exercised, without understanding the detail of duties committed to their management. Systems of management should be adopted to ordinary capacities." What is understood by every villager, should not be unintelligible to European Gentlemen.

Mr Shore's Minute, dated 18th September 1789. Paras. 54, 59, 61.

69th. A ryotwar settlement, when unavoidable, might be conducted with success. I am not disposed to appear a warm advocate for this as a general system; but I am satisfied that many zemeendars and villages, who, by assuming a turbulent and refractory conduct, deter all offers of farm, would dread the threat of a just settlement on the part of Government with the ryuts, when they know that a Collector is competent to the task. In every district there are estates unmanageable, and not assessed to a fair rent, from the successful opposition of the zemeendars, who are hastily represented as only obedient to a military force.

70th. Giving possession under the present Regulations, is little more than a form or proclamation, and the insertion of the new possessor's

name in the public books. Real possession is the acquisition of the true accounts; for, as stated by Mr. HARRIS, they are in these provinces destroyed or concealed by the excluded malgoozar. The person admitted in the commencement of the year, has no data on which to adjust the assessment of each field; and, if admitted intermediately in the year, he cannot ascertain what has been paid, or what is due from each cultivator. The new possessor, urged by the Collector, presses his demands, which, from the known absence of accounts, are resisted by the ryuts combining with the former proprietor—and hence arise destraint, resistance, fouzdarry disputes, and civil summary suits. In Benares I have heard, that the military have been employed to give possession. If possession is in this manner secured, a profitable management can only be effected by possessing the records of former years. These consequences will continue as long as the putwarrie is considered the private servant of the malgoozar.

71st. Summary suits, which are in fact a part of revenue detail transferred from the Collector to the Judge, would, with well-regulated accounts, resolve themselves into the simplest questions:—the proper construction of a lease or right; the fairness of the price of grain; a tattoo sold to the zemeendar; compensation of labour done; or an acknowledgement of the debt. The primary investigation might be vested in canoongoes, tehseeldars or collectors, without trespassing on the civil code.

72d. If, in these suits, the defendant was called upon to contest by his documents, or acknowledge the truth of the accounts produced by the putwarrie, and the putwarrie be liable to prosecution hereafter on the accounts once produced in the Court, proving false, a considerable check would be established.

73d. Division of Lands. In the Division of large zemeendarries, the accounts for a certain number of years would prove most correctly the value of each village, and render unnecessary the employment of ameens,

meens. It is well known how unsuccessful all attempts through au-meens, of dividing large estates, have proved by the contention of parties, and how much the Government have suffered by notorious abuses.

74th. The putteedarrie tenure, or the distribution of lands, as the property of village maliks, in the same manner as the meerassee ryots of Madras, is evidently the first gradation of the social and political economies of India. To this class of men every attention possible should be paid, not only as being the most industrious and frugal cultivators, but because from this class are generally drawn the best soldiery of the Company, who I knew frequently remit the savings of their pay to discharge village balances. The sale of land certainly creates dissatisfaction, not only in those who remain at home, but those who take service and are formidable in arms. The safety of property will secure the soldier's fidelity, equally as the regularity of pay.

75th. A joint and undivided putteedarrie village I have never yet seen; it is an anomaly, a thing of no real existence.

76th. The numerous sales of these villages by public auction have arisen from the putwarrie being considered the servant and tool of the man who, being once elected to the agency of the village, is by Government considered as the exclusive proprietor, until he acknowledges the right of others; and the village maliks are thereby deprived of freedom of election and of property during the life of the once admitted representative, or till they establish their right in Court, tho' they are always in possession. When in possession, to be forced to law to obtain the sanction of form, is something unparalleled.

77th. In these villages the minutest division does not alter the accounts. A separate pottah for the lands in each share, or the mention of to what share the fields belong in the body of a general pottah, is all that is necessary. The Tukmeenah or Lugteewar

teewar, is formed generally, or in shares; but the Tuttur or Towjhee is invariably divided into shares, and the total of shares forms the total of the village. The daily cash book is kept in either manner, but the receipt by each sharer, as well as the payment by each share to Government, is particularly specified. Prior to the transfer of shares in default, directed by the Regulation, an enquiry into the causes of balance would often obviate the measure, and a little investigation frequently prevent an ultimate sale of the village, when engaged for in the name of one or more sharers. The enactments of the Regulation of IX. of 1812, may therefore be easily carried into effect, by a knowledge of village accounts. I have (but they are voluminous) accounts of large villages held by the village division. I give this opinion with more confidence, as I know that Regulation was entirely founded on propositions I submitted to the Board from Allyghur, and its success (my only reward) satisfied me of the necessity of consulting the ideas and ways of the people themselves. The information I obtained from two villagers, who, on measuring out my garden, explained the mode of division followed by themselves, and exposed the impossibility of a compact estate as prescribed by the Regulations.

78th. The Mahomedan Government, from some instances I have seen, allowed too great a latitude to division; and as division cannot be formed on compact portions of land, I fear every division now made being considered a distinct estate, will swell accounts into confusion, and intermingle boundaries as a labyrinth. The idea of a compact estate has perhaps originated in the ring-fence of England; but I fancy such a thing is as little known on the Continent of Europe, as it is on the Continent of Asia, where wells and fields differ at every step, and quantity, however large, does not compensate in exchange for superior fertility. The component parts of a village held in separate property, should, however small, be continued to be accounted for under the head of the aggregate village; and, in this manner, property, however minutely subdivided to all purposes of collection and rights, be allowed in the circumference

cumference of a village, to experience all the effects and counter-effects of inheritance and sale; the Government only careful that the aggregate land continued the same, and the annual demand always realized. The village accounts are suited to the minutest sub-division, and to retaining, at the same time, an aggregate jumma and quantity of land. In divisions, which I have seen effected, muaffee* lands are left unnoticed, and the divisions being formed on the khalsah land only, are perhaps imperfect in regard to the protection of the Government rights. In Sylhet and Chittagong, from not retaining the village as a land-mark, the situation of many petty portions of land is not now, I have heard, known.

79th. The intricacy, in which the rights of persons are involved, would be in a great measure removed, by considering each village to be a manor. In every village or manor in India, there is the lord or head, or zemeendar, putteedars or copyholders, and freeholders, from inheritance, muaffeedars holding fiefs of the crown, or for services to the lord of manor, or the crown, ryuts or tenants at will, or tenants under a great variety of customs of leases and of rights by law and rights by usage. In Europe the records and details connected with this variety of tenures, rights and boundaries, were lodged in the Court Baron, and were registered by the steward or clerk of the manor. In a village held in manoreal right, the putwarrie became the clerk, the keeper of the roll, in which were recorded the numerous tenures and rights of Hindoos and Mahomedans, and the boundaries of the manor. On every sale of land the first object of the purchaser is to destroy all these rights; hence innumerable suits in courts on every sale, which, when oral testimony is the only evidence of right, too often terminate to the disadvantage of the poorer party. The litigious spirit of the natives may not so much create the overwhelming numbers of a file, as the errors of system; before the consequence is made a charge against

* From separating the accounts of the muaffee from the revenue land, a distinct office, called the Beer Zermeendaree, was formerly established in Bengal. It was a trick of the Moghul officers to conceal imposition in designed confusion and unconnected system. The revenue officers of the British Government were misled, and the Company owe to this institution the immense alienation of land revenue in the Lower Provinces.

against the moral character of the population, the cause should be defined. A record of tenures as protecting ancient properties, is surely of more public importance in this country, than an office of registry, as protecting those newly acquired. These village records would contain precedents which would hereafter enable the Judicial Department to perfect the code of laws, by the so much required enactment of defined right in lands of the several classes. The permanent settlement was intended by Lord CORNWALLIS to fix the rents paid by the ryuts for the land then in cultivation. It is said that Calcutta Baboos having purchased the greater number of the estates in Bengal, the ryuts are now exposed to oppressive demands, and are poorer than under former Governments; while the zemeendars enjoy encreased rents on the old lands, and augmented profits from new cultivation. A record of rents is therefore a necessary protection to the ryuts, as the only means of securing to them the benevolence of Government, or restricted taxation.

80th. Many as the checks of a regular system of account are, there is still something required—the separation of this office from the unrestricted power of the malgoozars. The kurnums appear to have been the servants of Government or the public at Madras, and such the putwarries appear to have been in former times from every authority. The per-centage still retained in the village accounts, is also a strong corroboration. The interest of a zemeendar of a village, is in no proportion to those of Government and the ryuts. Of a village growing 5000 Rupees,

The ryuts' share is one half - - - - -	2500
The share of Government - - - - -	2125
Zemeendars' share, including village expenses, 15 per cent	375
	5000

It is difficult to surmise, why the greater interests should be so much entrusted to the party least concerned.

81st.

81st. Regulation XXIX. of 1803, using as synonimous the words office and service, would suggest a doubt, that the framers of that Regulation were not fully acquainted with the situation of these men. Delicacy could not dictate any particular precautions, as the accounts of a village do not relate to the family or domestic concerns of the zemeendar, and investigation cannot require the landholder to explain the expenditure of a sum he acknowledges to have received.

82d. The law renders the situation of the putwarries extremely unfortunate. They complained to me that they had only the choice of risking imprisonment and disgrace, by obeying the zemeendar in falsifying accounts, or their bread, by obeying the orders of the European authorities, by producing the true accounts. Numbers lost their employ for giving me the authentic accounts, by the displeasure of the zemeendars, at the exposure of the value of a village. I certainly pitied them, but could not give them the least redress.

83d. The distinct maintenance to be allotted to putwarries is not, I hope, a fatal objection to the arrangement. In the deduction of 5 per cent. allowed for village expenses, the salary of a putwarrie is included, and generally averages near 2 per cent. A distinct maintenance will not interfere with the landholder's profits, as I am satisfied, the generality of ryuts would, from the additional security, willingly defray the charge by a slight encrease of their engagements. Without some such institution, the expectation of the ryuts benefiting by a permanent settlement must be disappointed (as they have been,) because, however the governing power have restricted its demands, the labouring class continue exposed to unwarrantable exaction, and a permanent settlement becomes the permanency of evils.

84th. To embrace every point of detail, would require a large volume. If any deficiency should appear, I have only to add, that any objection I could at any time urge, was refuted by some simple method, and I should be glad to learn, the objections which the most able minds

might

might suggest, as I feel confident an intelligent putwarrie would remove them. The employment of leisure hours, with a good intention, will, I hope, plead in favour of this intrusion on your time; and if the train of reasoning should be considered correct by you, and the revenue authorities, I would attempt to draft out a regulation on the principles I have but ineffectually strove to explain.

I have the honor to be,

Sir,

Your most Obedient humble Servant,

H. NEWNHAM.

FUTTYGHUR,
1st May, 1815.

NO. 1.—MOUAZZEENEH OR RUCKBABUNDEE OF THE VILLAGE OF BITHERGOUN IN PERGUNNAH BELHORE.

			Bregahs.	Biswa.
Total Lands,			2586	17
Allowed Deductions,			758	16
Revenue Lands,			1828	1
Deductions explained, viz.				
JAGHEER.				
Names of Grantees.	*Brg.*	*Bis.*		
Becka Patuck,	1	10		
Dyaram Bhat,	2	0		
Munnooah Dhanuck,	8	0		
Muckooa ditto,	8	0		
Mucknowa ditto,	8	0		
Munsooka ditto,	3	0		
Nuttooa ditto,	2	0		
Mohun Guzrattee,	6	0		
Maunpoorey Goosaen,	3	0		
Kurrumallee Dervaish,	2	0		
			23	10
BHAUGUT MUAFFEE.				
Doorga Thakoor,	25	0		
Maundhatta Thakoor,	15	0		
Cheeta Bhaugbullee,	20	0		
Hurry Sing,	3	0		
Maukhun Avusty,	8	0		
Deppore Thakoor,	30	0		
Bucktowry Thakoor,	15	0		
Menda Thakoor,	5	0		
Munsook Thakoor,	25	0		
Himnee Thakoor,	9	0		
Maukhun Misser,	12	0		
Joorah Gudherreea,	5	0		
Sewnee ditto,	5	0		
Kurlee Chundala,	8	0		
Hulfoo Carpenter,	2	0		
Munna Gudherreea,	1	5		
Baijoo Avusty,	5	0		
			188	5
NOT CAPABLE OF CULTIVATION, viz.				
Pallab,	92	0		
Nuddee,	50	0		
Houses,	95	0		
Roads,	32	0		
Wells,	13	5		
Ravines, Mounds, &c.	15	0		
Barren Salt, &c.	244	16		
			542	1
REVENUE LANDS.				
Old Fallow,	71	12		
Reetwarrie,	1756	9	1828	1

No. 2.—NUQL POTTAHJAUT.

No 1—Bhona Chomar—11 Beegahs—18 Rs. 8 As

Names of Fields.	Extent of Fields. Begs	Bis.	Rate per Beegah	Total rate of each Field			
1. Turrae,	2	0	at 3 3	7	0	0	1. Turrae is low land.
2. Manjeehar,	4	0	at 1 4	5	0	0	2 Manjehar is from Moonj, a species of grass used in the manufacture of ropes, and often planted as a hedge.
Ditto,	5	0	at 1 4 9	6	8	0	

No. 2.—Doorgah Patuck—60 Beegahs—80 Rs. 2 As.

3. Imlee Khet,	7	0	at 2 2 3	15	0	0	3. Imlee, the Tamarind.
4. Kujeea,	2	0	at 1 12 0	3	8	0	4. Kujeea, from a corner irregular in form.
5. Tickeereea,	9	0	at 1 5 4	12	0	0	5. Tickeereea, from Tickree, a Tile, the surface covered with bricks from an old building.
Turraee,	10	0	at 1 2 2	11	8	0	
6. Jirreeah,	6	0	at 1 2 7	7	0	0	6. Jirreeah, is from Jirree, the wild Byr tree.
Ghuraiah,	7	0	at 1 7 0	10	0	0	
7. Jubrah,	6	0	at 1 8 0	9	0	0	7. Jubrah is land on the side of a Jheel.
Tickreea,	6	0	1 8 0	9	0	0	
8. Bhootwa,	2	0		1	0	0	8. Bhootwa, a bad kind of land, salt.
9 Beeteeah,	2	0		1	2	0	9. Bheeteeah, from Bheet, a Pun Garden, which formerly stood here.

No. 3.—Murdun Singh Thakoor—13 Beegahs 5 Biswas—16 Rupees.

10. Koodeah,	5	0	at 1 0 0	5	0	0	10. Koodeah is from Koodie, a Weaver. Weavers formerly cultivated this ground.
Ditto,	5	0	at 1 9 6	8	0	0	
Turraee,	3	5		3	0	0	

No. 4.—Hernauth Kauchee—19 Beegahs 12 Biswas—54 Rupees 8 Annas.

11. Houdah,	3	0	at 5 0 0	15	0	0	11. Houdah, from Houz, an Indigo *Vat*, which stood near this.
Turraee,	3	0	at 3 0 0	9	0	0	
Turrace Terwah,	2	0	at 3 8 0	7	0	0	
~~12. Tarra~~ Khet,	8	0	at 1 8 0	12	0	0	12. Tarra, a Tar Tree.
13. Gurhheea,	1	7		6	0	0	13. Gurhheea, from Ghur, a house, the rate 6 rupees shews the value of vicinity.
14 Putteear,	2	5	at 2 8 0	5	8	0	14. Putteear, from Puttee, a strip.

No. 5.—Budla Thakoor—40 Beegahs 2 Biswas—68 Rs. 3 As. 6 Pie.

Tarha Khet,	5	0		12	0	0	
Ditto ditto,	4	10		9	8	0	
15. Hindolah,	6	0		6	0	0	15. Hindolah. In the Irrigation from a Jheel, the water is raised at particular spots by a hand Bucket worked by two men. Hindolah is the name of this Bucket.
Baubolee,	1	7		4	8	0	

16. Bumree,

No. 2.—NUQL POTTAHJAUT.

Names of Fields.	Extent of Fields. Begs	Bis.	Rate per Beegah.				Total rate of each Field.			
16. Bumree,	4	0	at	2	12	0	11	0	0	16. Baubool and Bumree are names of different species of the same trees.
Bheetawah,	3	0	at	1	5	0	4	0	0	
Bauboolcea,	4	0	at	2	12	0	11	0	0	
17. Ghoodna,	5	0					5	0	0	17. Ghoodna has reference to some custom or rite in the Dewalie which is here performed.
Purraee,	3	5					1	11	6	
18. Dhannee Sallee,	4	0					4	0	0	Dhannee Sallee, producing early Rice.
No. 6.—Joora Kaulchee—21 Beegahs 17 Biswas.—58 Rupees.										
Gherreeah,	1	7					6	4	0	
Khujjeea,	1	10	at	3	8	0	5	4	0	
19. Buhaee,	5	0	at	2	6	16	12	0	0	19. Buhaee, from Buhna, to flow, subject to flood.
Puttee Har,	4	0	at	1	8	0	6	0	0	
Ditto,	5	0	at	3	0	0	15	0	0	
Turraee,	2	0	at	3	4	0	6	8	0	
Ditto,	3	0	at	2	5	3	7	0	0	
No. 7.—Baujjee Thakoor—19 Beegahs.—34 Rupees 8 As										
Putteehar,	3	0	at	2	10	6	8	0	0	
Ditto,	6	0	at	1	4	0	7	8	0	
Turraee,	3	0					3	0	0	
Putteehar,	4	0	at	2	12	0	11	0	0	
20. Saukkoo,	3	0	at	1	10	6	5	0	0	20. Saukkoo, the Saul Tree.
No. 8.—Punchum Thakoor—31 Beegahs.—Rs. 45.										
21. Kossehar,	4	0	at	2	2	0	8	8	0	21. Kossee is a species of grass used in religious ceremonies.
Katchee Keearee,	4	0	at	1	8	0	6	0	0	
Bunjur,	4	0					4	0	0	
Saukkoo,	6	0					6	0	0	
Munjehar,	7	0					7	0	0	
Puttehar,	6	0	at	2	4	0	13	8	0	
No. 9.—Gunga Choomaur—17 Beegahs.—Rs. 19 8 As.										
Munjehar,	9	0	at	1	5	3	12	0	0	
22. Paphur,	5	0					3	0	0	22. Paphur is barren bad land.
Nullah,	3	0	at	1	8	0	4	8	0	
No. 10.—Jungy Thakoor—50 Beegahs.—Rs. 70 4 As.										
Bhutta,	9	0					17	0	0	
Putteehar,	7	0	at	2	0	0	14	0	0	
Peechwarrie,	3	0	at	1	6	6	4	4	0	
Mutteehar,	6	0	at	1	4	0	7	8	0	
Teerwa,	4	0	at	1	8	0	6	0	0	
Koossaine,	3	0					1	8	0	
Bhunjur Rahwa,	3	0	at	1	8	0	4	0	0	
Joorwah,	8	0	at	1	8	0	12	0	0	
Paupper Saully,	7	0					3	8	0	
No. 11.—Sheodeen Tewarry—18 Beegahs.—Rs. 28.										
Putteehar,	9	0	at	2	7	0	22	0	0	
Ditto,	9	0					6	0	0	

No. 2—NUQL POTTAHJAUT.

No 12.—Gunga Thakoor—25 Beegahs—Rs. 51.

Names of Fields.	Extent of Fields		Rate per Beegah			Total rate of each Field.		
	Bhi	Bis.						
Turroy,	7	0	at	2	0	0	14	0	0
Ditto,	2	0					3	0	0
Ghodna,	7	0					13	0	0
Bhaugwah,	2	0	at	3	0	0	6	0	0
Putteehar,	6	0	at	2	5	6	14	0	0
Turraee,	1	0					1	0	0

No. 13.—Pusna Choomaur—16 Beegahs 10 Bis.—Rs. 26

Godna,	3	0	at	1	10	6	5	0	0
23.Bhooreah Baugh,	0	0					5	0	0
Turraee,	2	0	at	3	0	0	6	0	0
Khulwa,	2	0					2	0	0
Terroa,	3	10					8	0	0

No. 14.—Uppa Thakoor—16 Beegahs—Rs. 12.

Mowah Khet,	6	0					4	8	0
Khurrarah,	5	0					3	8	0
Girwa,	5	0					4	0	0

No. 15.—Uchull Thakoor—8 Beegahs—9 Rs. 8 As

Oossurhar,	5	0	at	1	7	0	7	4	0
Butha,	3	0					2	4	0

No. 16.—Bussonah Gerreereea—20 Begs. 10 Bis.—Rs. 27.

Khujjeeah or Koonea,	1	0					1	4	0
Ditto,	2	0	at	2	8	0	5	0	0
Jubrahar,	4	0	at	1	2	0	4	8	0
Turraee,	4	0					3	0	0
Soonteahhar,	6	0					4	8	0
Maunjehar,	3	10	at	2	8	0	8	12	0

No. 17.—Muckna Choomaur—13 Beegahs—Rs. 18.

Putteehar,	6	0	at	2	0	0	12	0	0
Khujjeea (or Koonea)	1	0					2	0	0
Bhuttar (near the Mowah tree,)	5	0					4	0	0

No. 18.—Gurribba Thakoor—14 Beegahs 5 Bis.—Rs. 26.

Bowreah Baug,	7	0					8	0	0
Pyroah (near the Mowah Tope,	3	0	at	3	4	0	9	12	0
Ditto,	1	5					3	12	0
Bhuttahar,	3	0					4	8	0

No. 19.—Caussy Choomaur—50 Beegahs 5 Bis.—Rs. 80.

Buharrie,	4	0	at	2	8	0	10	0	0
Koonra,	4	0	at	3	8	0	14	0	0
Maunjehar,	4	0	at	1	8	0	6	0	0
Teckreeah,	5	0	at	1	8	0	7	8	0
Burguddeea,	3	0					2	4	0
Putteehar,	3	0	at	3	10	6	11	0	0
Ghurwa,	1	5	at	2	0	0	2	8	0

23. Bowreeah Baugh. Bhowreeah is name of one of the Castes. At leisure I could explain the meaning and etymology of every name. I have not leisure, and I must point out the probable incorrectness of the translation, and the errors of reference and numbers.

Terwah,

No. 2.—NUQL POTTAHJAUT.

Names of Fields.	Extent of Fields.		Rate per Beegah.			Total rate of each Field		
	Begs	Bis.						
Terwah,	3	0				3	8	0
Kooeah,	8	0				8	0	0
Turraee,	7	0				5	4	0
Maunjehar,	3	0				4	0	0
Ditto,	5	0				6	0	0
No. 20.—Doorjun Choomaur 56 Beegahs—Rs. 115 8. As.								
Ghailwa,	2	0	at	3	0	0	6	0	0
Houdah,	3	0	at	5	0	0	15	0	0
Turraee,	4	0	at	3	0	0	12	0	0
Hindolahar,	8	0	at	1	8	0	12	0	0
Turraee,	14	0					14	0	0
Naur Turraee,	4	10					4	8	0
Baugwah,	6	0					6	0	0
Puttehar,	8	0	at	3	4	0	26	0	0
Ditto,	2	10					7	0	0
No 21.—Doorjun Gerrereea—4 Beegahs—Rs. 8.									
No. 22.—Hollassy Gerrereea—12 Beegahs—Rs. 11.									
Khore Khujjeea,	8	0					8	0	0
Turraee,	4	0					3	0	0
No. 23.—Shunker Brahmin—14 Beegahs—Rs. 20.									
Naullapur,	4	0	at	1	12	0	7	0	0
Koodeahhar,	4	0					4	0	0
Turraee,	6	0	at	1	8	0	9	0	0
No. 24.—Cheddy Choomaur—14 Beg.—Rs. 29 12 As.									
Putteeahar,	2	0	at	8	8	0	7	0	0
Mowah,	4	0	at	3	0	0	12	0	0
Khujjeeah,	2	0					3	12	0
Hindolahar,	3	0					4	8	0
Taul Paupper,	3	0					2	8	0
No. 25.—Dhurrum Kautchee—2 Begs. 10 Bis.—Rs. 4 8.									
No. 26.—Muckhee Brahmin—52 Begs. 10 Bis.—Rs. 94 4.									
Mowah,	4	0	at	2	10	0	10	8	0
Pussahar,	4	0	at	3	0	0	12	0	0
Ditto,	2	0	at	3	0	0	6	0	0
Terrohar,	4	0	at	1	8	0	6	0	0
Khujjeea,	1	0					2	0	0
Dheep,	8	0					6	0	0
Turraee,	10	0	at	2	8	0	25	0	0
Ditto,	1	10					4	0	0
Khujjeea,	2	10	at	2	8	0	6	4	0
Ditto,	1	10					3	12	0
Putteehar,	9	0					10	0	0
Paupper Saully,	5	0					8	12	0
No. 27.—Subaha Oppudeyah—47 Begs. 5 Bis.—Rs. 46 12.									
Putteeahar,	13	0					13	0	0
Ditto	3	0					3	0	0

Bauhoolees,

No. 2.—NUQL POTTAHJAUT.

Names of Fields.	Extent of Fields.		Rate per Beegah.			Total rate of each Field.		
	Begs.	Bis.						
Bauhooleea,	18	0				16	0	0
Khiyjeea,	1	5				1	0	0
On the East of the Peepul Tree,	7	0				6	12	0
Putteahar,	5	0				7	0	0

No. 28.—Jooma Choomaur—1 Beegah—Re. 1.

No. 29.—Dulwa Choomaur—32 Beegahs—Rs. 51 8 As.

Under the Tamarind Tree,	5	0	at	1	8	0	7	8	0
Under the Mowah,	3	0					4	8	0
Khoomahr,	3	0	at	2	0	0	6	0	0
Buggoowah,	8	0	at	2	8	0	20	0	0
Turraee,	9	0					9	0	0
Munjahar,	3	0	at	1	8	0	4	8	0
Dhaunny Sally,	1	0					0	0	0

No. 30.—Bickha Moossulmaun—15 Beegahs—Rs. 17 10

Buttahar,	6	0	at	2	0	0	12	8	0
Seppiah Pairah	5	0					3	2	0
Cuseeanah,	4	0					2	0	0

No. 31.—Bussoun Kautchee—10 Begs. 2 Bis.—Rs. 27 12.

Turraee,	3	10	at	3	0	0	10	8	0
Gerreea,	1	7					6	4	0
Terrowah,	1	10					4	0	0
Ditto,	1	3					2	8	0
Ditto,	1	5					2	4	0
Ditto,	1	5					2	4	0

No. 32.—Moohkum Thakoor—5 Beegahs—Rs. 7.

Chullyhar,	5	0					7	0	0

No. 33.—Ohmaid Thakoor—12 Beegahs—Rs 21.

Under the Gooler Tree,	4	0	at	2	0	0	8	0	0
Burha,	8	0	at	1	14	0	13	0	0

No. 34.—Cheyn Gerrereeah—9 Begs. 10 Bis.—Rs. 10.

Mutteearah Har,	8	0	9	0	0
Paupper Saully,	1	10	1	0	0

No. 35.—Nutta Dhanook—4 Beegahs—Rs. 3.

Nuttowawallah,	4	0	3	0	0

No. 36.—Menda Dhoby—5 Beegahs—Rs. 7 8 As.

Chully Har,	5	0	7	8	0

No. 37.—Bhicka Patuck—44 Beegahs 5 Bis.—Rs. 74.

Khurrarah,	5	0	at	3	0	0	15	0	0
Putteea,	4	0					4	0	0
Sudlawalloo	3	0	at	1	8	0	4	8	0
Umlee Khet	7	0	at	2	0	0	14	0	0
Khooah,	5	0	at	1	6	6	7	0	0

Perroah

No. 2—NUQL POTTAHJAUT.

Names of Fields	Extent of Fields. Begs	Bis	Rate per Beegah.			Total rate of each Field		
Perroah, - -	1	5	at 3	0	0	3	12	0
Turraee Tursick, -	1	15	at 3	0	0	5	4	0
Ditto, -	3	0				3	0	0
Sotowah Har, -	5	0				6	0	0
Cantchee Keary, -	4	0	at 2	0	0	8	0	0
Kooah, -	4	0				3	0	0
Oossrah, - -	1	5				0	8	0
No. 38.—Sonah Gerrereeah—44 Begs. 10 Bis.—Rs. 79 6.								
Osserha, - -	8	0	at 2	10	0	21	0	0
Ditto, - -	4	0	at 2	8	0	10	0	0
Khujjeeah, - -	1	0				1	4	0
Maujehar, , -	5	10	at 2	8	0	13	12	0
Sudhoawalloo, - -	2	10				4	0	0
Khujjeeah, - -	2	0	at 2	0	0	4	0	0
Bhidenoah, - -	5	0	at 1	4	0	6	4	0
Osserha, - -	4	0	at 2	8	0	10	0	0
Turraee, - -	12	10				9	2	0
No. 39—Doorga Brahmin—13 Beegahs—Rs. 21.								
Putteea, - -	9	0				11	0	0
Kooapur, - -	4	0	at 2	8	0	10	0	0
No. 40.—Subsook Patuck—3 Beegahs—Rs. 8 12 As								
Saikhee, - -	4	0				4	8	0
Khore, - -	4	0				4	4	0
No. 41.—Dainah Gerrereeah—4 Beegahs—Rs. 8.								
Nim Khet, - -	4	0	at 2	0	0	8	0	0
No. 42.—Pershaud Gerrereeah—13 Beegahs—Rs. 15.								
Ossarha, - -	8	0	at 1	2	0	9	0	0
Russhiah, - -	5	0				6	0	0
No. 43.—Guggea Dhoby—11 Beegahs—Rs. 13 12 As.								
Simrahar, - -	11	0	at 1	4	0	13	12	0
No. 44.—Gungadeen Tewarry—6 Beegahs—Rs. 9.								
Gauddha, -	6	0	at 1	8	0	9	0	0
No. 45.—Dheeraj Avusty—13 Beegahs—Rs. 19.								
Ghauddha, -	4	0	at 2	4	0	9	0	0
Samadhanwallah, -	9	0				10	0	0
No. 46.—Budla Hojum—10 Beegahs—Rs. 7.								
On the North side of the river, -	10	0				7	0	0
No. 47.—Daby Bhaut—3 Beegahs—Rs. 3.								
Samadhanwallah, -	3	0				3	0	0
No. 48.—Gujjooah Loal—7 Beegahs—Rs. 14.								
Putteea, -	4	0	at 2	0	0	8	0	0
Ditto, -	3	0	at 2	0	0	6	0	0

No. 49.

No. 2.—NUQL POTTAHJAUT.

No. 49.—Benny Persaud (Brahmin)—4 Begs. 10 Bis.—Rs. 8 8 As.

Names of Fields.	Extent of Fields. Begs.	Bis.	Rate per Beegah.	Total rate of each Field.		
Khujjea,	4	10		8	8	0
No. 50.—Soorakhun Brahmin—6 Beegahs—Rs. 7.						
Tedhowa,	6	0		7	0	0
No. 51.—Ghunsum Ugonhothree—13 Begs.—Rs. 18.						
Gerrypur,	7	0		11	0	0
Terwah,	6	0		7	0	0
No. 52.—Sheo Gollaum Bhaut—4 Beegahs—Rs. 8.						
Bumree,	4	0	at 2 0 0	8	0	0
No. 53.—Gungadeen Doba—11 Beegahs—Rs. 21.						
Moteha,	6	0		11	0	0
Bumree,	5	0	at 2 0 0	10	0	0
No. 54.—Sona Misser—11 Beegahs 10 Bis.—Rs. 29 8. As.						
Bunkutta,	5	0		11	0	0
Ditto,	1	0		2	0	0
Turraee,	2	0		5	8	0
Bunkutta,	3	10		11	0	0
No. 55.—Dibba Brahmin—6 Beegahs 8 Bis.—Rs. 11 14.						
Huggoah,	2	0	at 4 0 0 0	8	0	0
Bhimnawalloo,	4	0		3	8	0
Khujjeea,	0	8		0	6	0
No. 56.—Gunga Deen—17 Beegahs—Rs. 34.						
Bunkutta,	5	0	at 3 0 0 0	5	0	0
Ditto,	5	0	at 1 8 0	7	8	0
Bharaw,	2	0		4	0	0
Ditto,	5	0	at 1 8 0 0	7	8	0
No. 57.—Deokee Bhuddoreah—3 Beegahs—Rs. 9.						
Belloaw,	3	0	at 3 0 0 0	9	0	0
No. 58.—Ramkissen Gerrerceah—15 Beegahs—Rs. 35 4.						
Rerrowah,	4	0	at 1 4 0	5	0	0
Bellowah,	3	0	at 3 0 0	9	0	0
Mujehaur,	5	0	at 2 8 0	12	8	0
Belloaw,	2	10	at 3 0 0	7	8	0
Khujjeea,	0	10		1	4	0
No. 59.—Sheodeen Patuck—5 Beegahs—Rs. 6 4. As.						
Mujehaur,	5	0		6	4	0
N. 60.—Chitta Thakoor—10 Beegahs—Rs. 17.						
Mowah,	6	0	at 1 10 6	10	0	0
Choonoee,	4	0	at 1 12 0	7	0	0
No. 61.—Buxy Thakoor—7 Beegahs—Rs. 12.						
Putteear,	7	0		12	0	0
No. 62.—Sheobux Coite—30 Beegahs 2 Bis.—Rs. 36.						
Petinawallow,	8	0		8	0	0

Dhip,

No. 2.—NUQL POTTAHJAUT.

Names of Fields	Extent of Fields		Rate per Beegah				Total rate of each Field		
	Begas	Biu							
Dhip, . .	4	0					3	0	0
North of the River,	7	0					7	0	0
Khujjeea, .	2	0					2	0	0
Turraee, . .	4	0	at	2	0	0	8	0	0
Ditto, . .	4	10					6	8	0
Ditto Goarah, .	0	12					1	8	0
No. 63.—Radha Bramin—12 Beegahs—Rs. 6.									
Moorha, .	12	0	at	0	8	0	6	0	0
No. 64.—Sookloll Tewarry—2 Beegahs—Rs 3									
Bumree, . .	2	0	at	1	8	0	3	0	0
No 65.—Kissore Abusty—6 Beegahs—Rs. 5 8.									
Nullapur, .	3	0					3	8	0
On the West of the Garden, .	3	0					2	0	0
No 66.—Setul Tewarry—37 Beegahs—Rs. 116.									
Khujjeea, . .	2	0					2	0	0
Near the Peepul Tree, . .	2	10	at	2	8	0	6	4	0
Gurroah, . .	4	0	at	2	0	0	8	0	0
Terreea, . .	4	10	at	2	0	0	9	0	0
Putteea, . .	3	0	at	2	0	0	6	0	0
Mutteearah, .	6	0	at	1	8	0	9	0	0
Darapur, . .	6	0	at	1	8	0	9	0	0
Cossha, . .	12	0	at	0	12	0	9	0	0
Ditto, . .	6	0					6	0	0
East of the Peepul Tree, . .	5	0	at	2	0	0	10	0	0
Putteea, . .	4	10	at	2	0	0	9	0	0
Pauper, . .	17	10					5	8	0
Khujjeea, . .	2	0					2	0	0
Ditto, . .	2	10	at	2	8	0	6	4	0
Putteea, . .	4	10	at	2	0	0	9	0	0
Pichwarree, .	5	0	at	2	0	0	10	0	0
No. 67.—Nuddooa Gerrereeah—9 Beegahs—Rs 18.									
Muteearahar,	9	0	at	2	0	0	18	0	0
No 68.—Sadhoo Abusty—10 Beegahs—Rs. 18.									
Under the Tamarind Tree,	10	0					18	0	0
No. 69.—Muckha Abusty—25 Beegahs 15 Bis.—Rs. 36									
Pechwarra, . .	3	15	at	3	8	0	13	0	0
Mooreah Dao, .	9	0	at	0	12	0	7	8	0
Under the Gooler Tree, . .	7	0	at	1	2	4	8	0	0
Putteea, .	6	0	at	1	8	0	7	8	0
No. 70.—Geadeen Abusty—7 Beegahs—Rs. 5.									
Putteea, . .	7	0	at	0	11	6	5	0	0

No. 71.

No. 2.—NUQLEOTTAHJAUT.

Names of Fields	Extent of Fields		Rate per Beegahs			Total rate of each Field		
	Beegahs	Bis						
No. 71.—Pramesookh Abusty—8 Beegahs—Rs. 4 8.								
Putteea, . .	8	0				4	8	0
No. 72.—Muttra Abusty—8 Beegahs—Rs. 11.								
Sowlewalloo, . .	8	0	at	1	6 0	11	0	0
No. 73.—Himma Thakoor—2 Beegahs 10 Bis—Rs 8.								
Pairrowa, . .	2	10	at	3	2 6	8	0	0
No. 74.—Suddasookh Abusty—3 Beegahs— Rs. 8 8.								
Putteea, . .	8	0				8	8	0
No. 75.—Sooklol Sookul—3 Beegahs—Rs. 7.								
Putteea Tirreea, .	8	0				7	0	0
No. 76.—Chotta Hajaum—5 Beegahs—Rs. 7.								
Chillee, . .	5	0				7	0	0
No. 77.—Naine Thakoor—38 Beegahs 10 Bis—Rs. 67.								
Uckowreeah, . .	11	0	at	1	8 0	16	8	0
Cussarry, . .	23	0	at	2	0 0	46	0	0
Pchwarra, . .	3	0				4	0	0
Paupper Saully,	1	10				0	8	0
No. 78.—Sawah Buddorrea—30 Beegahs—Rs. 40 4								
Bumlieha, .	11	0	at	1	6 0	15	0	0
Uckowreeah, . .	8	0	at	1	0 0	7	0	0
Putteea, .	11	0	at	1	10 0	18	4	0
No. 79.—Gerwur Thakoor—8 Beegahs—Rs. 10.								
Khimeawalloo, .	8	0	at	1	4 0	10	0	0
No 80.—Goomaun Thakoor—15 Beegahs—Rs. 21.								
Putteea, . .	6	0	at	1	8 0	9	0	0
Do Dherrawallee,	9	0	at	1	5 3	12	0	0
No. 81.—Muttra Doba—6 Beegahs—Rs. 4.								
Gorriah, . .	6	0				4	0	0
No. 82.—Bussanta Kautahke—7 Beegahs—Rs. 17.								
Putteear, . .	7	0	at	2	7 0	17	0	0
No. 83.—Della Tewarry—27 Beegahs—Rs 29.								
Putteea, . .	6	0			0 0	6	0	0
Ditto, . .	9	0	at	1	3 0	11	0	0
Simarah, . . .	12	0				12	0	0
No. 84.—Bucktowry Thakoor—9 Beegahs 5 Bis.—Rs. 23 8.								
Putteehar, . .	6	0				14	0	0
Ditto, . .	3	0	at	3	0 0	9	0	0
Khulloah, . .	5	0				0	8	0
No. 85.—Duckha Jurbeddy.—6 Beegahs.—Rs 3.								
Putteea, . .	6	0	at	3	0 0	3	0	0

No. 2.—NUQL POTTAHJAUT.

Names of Fields	Extent of Fields		Rate per Beegah.				Total rate of each Field.		
	Begs	Bis							
No. 86.—Gaiahdeen Abusty—9 Beegahs—Rs 13.									
Putteea,	9	0	at	1	7	5	13	0	0
No. 87.—Seetul Thakoor—7 Beegahs—Rs. 8 4									
Putteea,	7	0					8	4	0
No. 88—Sheodeen Bhaut—10 Beegahs—Rs. 10.									
Gooncurwalloo,	4	0	at	1	1	0	4	4	0
Oossarhar,	4	0					4	0	0
Khujeea,	2	0					1	12	0
No. 89.—Munsook Thakoor—60 Beegahs—Rs. 104 8.									
Kuckrarie,	2	0	at	2	12	0	5	8	0
Koorah,	5	0	at	2	8	0	12	8	0
Kharrarah,	7	0	at	1	8	0	10	8	0
Mutteehar,	10	0	at	1	4	0	12	8	0
Oosseirhar,	4	0					8	0	0
Buttahar,	6	0	at	1	4	0	7	8	0
Putteehar,	5	0	at	2	8	0	12	8	0
Ditto,	6	0	at	2	8	0	15	0	0
Paeiroah,	1	5	at	2	8	0	3	2	0
Purroy Purseek,	1	15					2	10	0
Putteehar,	3	0	at	2	8	0	7	8	0
Buttahar,	5	0	at	1	4	0	6	4	0
Nim Khet,	4	0	at	1	8	0	6	0	0
No. 90.—Gudja Dubai—13 Beegahs—Rs. 25 8.									
Boomree,	10	0	at	2	6	6	24	0	0
Turiaee,	3	0					1	8	0
No. 91.—Punnoo Bearee—Tank—Rs. 7.									
No. 92.—Sobi Saingui—13 Beegahs 2 Bis.—Rs. 221 2.									
Tootha,	4	0	at	2	0	0	8	0	0
Hurdeea,	6	0	at	1	10	7	10	0	0
Teggoods,	5	0	at	2	0	0	10	0	0
Motaha,	5	0	at	2	0	0	10	0	0
Khujeea,	2	0	at	2	0	0	4	0	0
Mohohee,	4	0	at	1	12	0	7	0	0
Khujeea,	2	0					3	0	0
Mujehaui,	7	0	at	1	8	0	10	8	0
Bunneawalloo,	10	0	at	1	5	7	13	8	0
Bumboraha,	3	8					10	8	0
Pairroawi,	2	10	at	2	8	0	5	8	0
Ditto,	1	7					3	0	0
Purray Puiseek,	1	15					2	6	0
Buttahar,	2	0	at	1	8	0	3	0	0
Peegoda,	2	0	at	2	8	0	5	0	0
Muttecarah,	4	0					3	0	0
Paitteha,	4	0	at	1	8	0	6	0	0

Chemnawalloo,

No. 2.—NUQL POTTAHJAUT.

Names of Fields.	Extent of Fields		Rate per Beegah.				Total rate of each Field		
	Begi	Bis							
Chemnawalloo,	6	0					4	8	0
Pilloha, . .	7	0					3	0	0
Buttha, . .	3	0					2	4	0
Tootah, . .	4	0					7	8	0
Toorkeah, .	6	0	at	2	2	7	13	0	0
Kharrarah, .	7	0					10	4	0
Mutteehar, .	6	0					6	0	0
Putteea, . .	3	0					7	8	0
Bumore, - .	0	17					1	8	0
Ditto, . .	1	5					3	12	0
Puckereeah, .	6	0					4	0	0
Cherroawalloo, .	3	0					1	0	0
Putteea, . .	7	0					8	8	0
Cherry, . .	4	0	at	4	0	0	16	0	0
Bhuggowah, .	4	0	at	2	0	0	8	0	0
Bellowah, .	4	0	at	2	8	0	10	0	0

No. 93.—Gopaul Carpenter—11 Biswas.—As. 9.

No. 94.—Nungoa Gerreeea—1 Beegah 5 Bis.—Rs. 1 4.

No. 95.—Chedda Thakoor—1 Beegah—Re. 1.

No. 96.—Munnooa Dunooke—Tank—Rs. 10.

No. 2.—TUGMEENAH OR SURVEY.

Names of Ryots.	Extent of Fields		In what Harvest Cultivated.		Crops.	Names of Fields	
	Beegahs.	Biswas.	Kharreef.	Rubee.			
					Har Bibergoun.		
Gungadeen Ogunhothre,	5	0	5 0		Cotton,	Bunkutta,	
Ditto ditto,... ...	5	0	5 0		Jhooar,	Ditto,	
Muckha Abusty, ...	3	15	3 15		Cotton,	Ditto,	
Sobah Misser, ...	5	0	5 0		Ditto,	Ditto,	
Gudja Doba, ...	10	0	10 0		Ditto,	Bumree,	
Gungadeen Ogunhothre,	2	0	2 0		Ditto,	Burka,	
Ditto ditto, ...	5	0		5 0	Barley,	Ditto,	
Debba Abusty, ...	2	0		2 0	Ditto,	Huggowa,	
Soorakhun Abusty, ...	4	0		4 0	Ditto,	Kooapur,	
Sookloll Tewarry, ...	2	0	2 0		Jhooar,	Bumree,	
Sheo Gollaum Bhat, ...	1	0	4 0		Ditto,	Ditto,	
Bhola and Gungadeen,	5	0	5 0		Barley,	Ditto,	
Ditto ditto, ...	6	0	6 0		Jhooar,	Moteha,	
Sobah Misser, ...	4	10	1 0	3 10	1 Beg. Cotton, 3 do. 10 Bis. Barley,	Bunkutta,	
Gudja Doba, ...	3	0		3 0	Barley,	Turraee,	
Poosa Jogee, ...	2	0		2 0	Ditto,	Ditto, ...	Given in Charity.
Gunga Thakoor, ...	2	0		2 0	Ditto,	Ditto,	
Pusna Choomaur, ...	2	0		2 0	Ditto,	Khullpa Turraee,	
Gunga Thakoor, ...	1	0		1 0	Ditto,	Turraee,	
Bhowanny and Pusna Choomaur, ..	4	0		4 0	Wheat,	Ditto,	
Gunga Thakoor, ..	7	0		7 0	Barley,	Ditto,	
Bussonah Kautchee, ...	1	0	1 0	2 10	1 Beg. Tobacco, 2 do. 10 Bis. Barley,	Ditto,	
Sheobux Coite, ...	4	0		4 0	Barley,	Ditto,	
Joora Kautchee, ...	1	10	1 10		Tobacco,	Turraee and Khujjeea,	
Ditto, ...	2	0	2 0		Ditto,	Turraee,	
Sobha Misser, ...	2	0		2 0	Barley,	Ditto,	
Bussona Kautchee, ...	1	7	1 7		Tobacco,	Gerreea,	
Joorah ditto, ...	1	7	1 7		Ditto,	Ditto,	
Hernaut ditto, ..	1	7	1 7		Ditto,	Ditto,	
Joora ditto, ...	3	0		3 0	Barley,	Turraee,	
Hernaut ditto, ..	3	0		3 0	Ditto,	Ditto,	
Sheobux Coite, ..	4	10		4 10	Ditto,	Ditto,	
Sobha Shamgur, ...	4	0	4 0		Tobacco,	Cherry,	
Hernaut Kautchee, ...	3	0	3 0		Ditto,	Howdah,	
Doorjun Choomaur, ...	3	0	3 0		Ditto,	Ditto,	
Sheobux Coite, ...	0	12	0 12		Ditto,	Turraee Gooroah,	

No. 3.—TUGMEENAH OR SURVEY.

Names of Ryots.	Extent of Fields		In what Harvest Cultivated.		Crops.	Names of Fields	
	Beegahs.	Biswas.	Khurreef.	Rubee.			
Hernaut Kautchee, ...	2	0		2 0	Barley,	Pairroah,	
Doorjun Choomaur, ...	4	0		4 0	Ditto,	Turraee,	
Ditto, ...	2	0		2 0	Ditto,	Gaillowah,	
Muckee Abusty, ...	1	10		1 10	Ditto,	Turraee.	
Sunghe ke Nowadah ka Har.							
Muckee Abusty, ...	10	0		10 0	Barley,	Turraee,	
Sunker Abusty, ...	6	0		6 0	Ditto,	Ditto,	
Doorgah Patuck, ...	10	0		10 0	Ditto,	Ditto,	
Doorjun Choomaur, ...	6	0	6 0		Sugar Cane,	Buggoa,	
Ditto, ...	8	0	6 0	2 0	6 Begs. Sugar Cane, 2 ditto Wheat,	Ditto,	
Ditto, : .	4	0	3 0	1 0	3 Beegahs Cotton, 1 ditto Wheat,	Putteehar,	
Joorah Kautchee, .	5	0	3 0	2 0	3 Beegahs Cotton, 2 ditto Barley,	Ditto,	
Bhicka Patuck, . .	5	0	5 0		Jhooar,	Kundowa,	
Cherroa Choomaur, .	2	0	2 0		Sugar Cane,	Putteehar,	
Bucktowry Thakoor, .	3	0		3 0	Bailey,	Ditto,	Under the Tamarind tree.
Baujy Thakoor, . .	1	0	1 0		Cotton,	Khujeea,...	
Cossyram Choomaur, .	1	5	1 5		Tobacco,	Gurwa,	
Baujy Thakoor, . .	3	0	3 0		Cotton,	Putteehar,	
Cossyram Choomaur, .	3	0		3 0	Barley,	Ditto,	
Hernaut Kautchee, .	2	5	1 0	1 5	1 Beg. Cotton, 1 do. 5 Bis. Wheat,	Ditto,	
Doorjun Choomaur, .	2	10		2 10	Wheat,	Ditto,	
Baujy Sing Thakoor, .	3	0		3 0	Barley,	Ditto,	
Bucktowry Thakoor, .	6	0	6 0		Sugar Cane,	Ditto,	
Munsook Thakoor, .	6	0		6 0	Barley,	Ditto,	
Bussonth Kautchee, .	7	0		7 0	Ditto,	Ditto,	
Punchum Thakoor, .	6	5		6 5	Ditto,	Ditto,	
Pusna Choomaur, . .	3	10		3 10	Ditto,	Ditto,	
Munsook Thakoor, .	8	0		8 0	Wheat,	Ditto,	
Cossyram Choomaur, .	3	0		3 0	Barley,	Tedhoa,	
Munsook Thakoor, .	2	0	2 0		Sugar Cane,	Kuckraree,	
Sheodeen Tewarry & Gomaun Baujpae, .	9	0	7 0	2 0	7 Begs. Cotton, 2 ditto Bailey,	Putteehar,	
Gunga Thakoor, .	6	0	6 0		Cotton,	Ditto,	

Buxy Thakoor,

No. 3.—TUGMEENAH OR SURVEY.

Names of Ryots.	Extent of Fields. Begahs.	Biswas.	In what Harvest Cultivated. Khurreef.		Rubbee.		Crops.	Names of Fields.	
Buxy Thakoor, . .	7	0	6	0	1	0	6 Begs. Jhooar, 1 ditto Boot Gram,	Putteehar,	
Sobha Shaingur, .	2	0			2	0	Wheat,	Khujjeea,	
Ditto, . .	5	0			5	0	Ditto,	Tiggorah,	
Chitta Thakoor, . .	6	0			6	0	Barley,	Mohoee,	
Ditto, . .	4	0			4	0	Ditto,	Choonooe,	
Mucky Abusty, .	4	0	4	0			Cotton,	Mohoee,	
Sobha Shaingur, . .	5	0			5	0	Barley,	Ditto,	
Coosurma Choomaur, .	4	0	3	0	1	0	3 Begs. Cotton, 1 do. Barley,	Kooda,	
Munsook Thakoor, .	5	0	5	0			Sugar Cane,	Ditto,	
Sobha Shaingur, . .	7	0	7	0			Ditto,	Totaha,	
Ditto, . . .	1	0	1	0			Ditto,	Khujjeea,	
Ditto, . . .	6	0	6	0			Ditto,	Toorkhee,	
Ditto, . . .	2	0			2	0	Wheat,	Khujjeea,	
Ditto, . . .	4	0			4	0	Ditto,	Mohoee,	
Cheddy Choomaur, .	4	0	4	0			Cotton,	Ditto,	
Pusna ditto, . .	3	0	3	0			Ditto,	Ghodna,	
Gunga Thakoor, . .	7	0	7	0			Jhooar,	Ditto,	
Budla Thakoor, . .	5	0	5	0			Ditto,	Ditto,	
Cheddy Choomaur, .	2	0	2	0			Ditto,	Khujjeea,	
Gurribba Thakoor, .	7	0	7	0			Ditto,	Boreea Baug,	
Pusna Choomaur, . .	6	0	6	0			Ditto,	Ditto,	
Dulwa ditto, . .	3	0	3	0			Cotton,	Komaur,	
Ditto, . . .	1	0	1	0			Ditto,	Khujjeea,	
Punchum Thakoor, .	4	0	4	0			Jhooar,	Khemnawaloo,	
Kishore Abusty, . .	3	0	3	0			Cotton,	Behind the Garden,	
Chitta Thakoor, . .	20	0	Garden,				Muaffee,		
Budla ditto, . .	5	0			5	0	Barley,	Tarrah,	
Ditto, . . .	4	10			4	10	Ditto,	Ditto,	
Mandhatta, . .	15	0	—	—	—	—	—	—	Muaffee.
Dulloo Choomaur, .	5	0	5	0			Jhooar,	Umlehkhet,	
Sheodeen Bhaut, . .	4	0	4	0			Ditto,	Goonacurawaloo,	
Chedda Choomaur, .	3	0			3	0	Boot Gram,	Pauper,	
Appa Thakoor, . .	6	0	6	0			Jhooar,	Mohotalla,	
Gungooa Choomaur, .	9	0	6	0	3	0	6 Begs. Cotton 3 do. Wheat,	Munjhar,	
Kishore Abusty, . .	3	0	3	0			Jhooar,	Naddapur,	
Dulwa Choomaur, .	3	0	3	0			Ditto,	Mohotalla,	

No. 3.—TUGMEENAH OR SURVEY.

Names of Ryots.	Extent of Fields		In what Harvest Cultivated.		Crops.	Names of Fields	
	Beegahs.	Bissoas.	Khurreef.	Rubbee.			
Sunker Abusty,	4	0	4 0		Jhooar,	Nadapur,	
Gungooa Choomaur,	3	0		3 0	Barley,	Ditto,	
Ramkissen Gerrereea,	4	0	4 0		J hooar,	Piddhowa,	
Budda Thakoor,	6	0	6 0		Cotton,	Hindalawa,	
Doorjun Choomaur,	8	0	8 0		Jhooar,	Ditto,	
Budloo Thakoor,	3	0	3 0		Ditto,	Ditto,	
Ditto,	2	0	2 0		Ditto,	Turaee,	
Ditto,	1	5	1 5		Ditto,	Khujjeea,	Aftada under the Mangoe tree.
	3	0	0 0		—	—	
Chedda Choomaur,	3	3			Ditto,	Hindolawa,	
Appa Thakoor,	5	5			Ditto,	Kharrarah,	
Sunkur Abusty,	4	0	4 0		Ditto,	Koodeah,	
Murdaun Thakoor,	5	0	5 0		Ditto,	Ditto,	
Ditto,	5	0	5 0		Ditto,	Ditto,	
Doorjun Choomaur,	4	10	4 10		Ditto,	Naul,	
Muckee Abusty,	5	0		5 0	Boot Gram,	Pauper,	
Ditto,	9	0	9 0		Oord,	Putteea, ...	Bhowly Buttaee.
Bussona Gerrereea,	6	0			Barley,	Sotowa,	
Subsook Patuck,	4	0	1 0	6 0	Boot Gram,	Sakoo,	
Bussona Gerrereea,	1	0		4 0	Jhooar,	Khujjeea,	
Bhicka Patuck,	5	0	4 0	1 0	4 Begs. Cotton, 1 ditto Wheat,	Sotowa,	
Mucky Abusty,	15	0	15 0		Oord,	Gooreah, ...	Bhowly Buttaee.
Ditto,	9	0	9 0		Boot Gram,	Putteea,	
Koosurma Choomaur,	3	0	3 0		J hooar,	Baragaddea,	
Ditto,	12	0			—	—	Aftada.
Sheodeen Tewarry,	9	0	9 0		Jhooar,	Putteea,	
Bhicka Patuck,	4	0	4 0		Ditto,	Ditto,	
Baujy Thakoor,	3	0	3 0		Ditto,	Saikhee,	
Uchul ditto,	5	0	5 0		Ditto,	Oossurha,	
Cossyram Choomaur,	8	0			Barley,	Kooeea,	
Sewna Gerrereea,	2	0	2 0	8 0	Jhooar,	Khujjeea,	
Ditto,	2	10	2 10		Ditto,	Sodhoawalloo,	
Gunja Choomaur,	5	0	5 0		Ditto,	Kooa,	
Bhicka Patuck,	5	0			Wheat,	Ditto,	
				5 0	1 Beg, 10 Bis.		
Ditto,	4	0	1 10		Jhooar, 2 Begs.	Ditto,	
				2 10	10 Bis. Barley,		
Doorjun Choomaur,	6	0	6 0		Jhooar,	Buggoa,	
Hollassy Gerrereea,	8	0	8 0		Ditto,	Khore,	
Kishore Abusty,	3	0			Boot Gram,	Komaur,	
Uppa Thakoor,	5	0	5 0	3 0	Jhooar,	Khore,	

Subsook Patuck,

No. 3.—TUGMEENAH OR SURVEY.

Names of Ryots.	Extent of Fields. Biswas.	Biswas.	In what Harvest Cultivated Kharreef		Rubee		Crops.	Names of Fields	
Subsook Patuck,	4	0			4	0	Boot Gram,	Khore,	
Sobha Shaingur,	7	0			7	0	Barley,	Munjehar,	
Baujy Thakoor,	6	0	6	0			Cotton,	Putteea,	
Sheodeen Bhat,	2	0	2	0			Jhooar,	Khujjeea,	
Bhicka Patuck,	3	0	3	0			Ditto,	Sudlawalloo,	
Ditto,	4	0	4	0			Ditto,	Kauchéekeeai	
Punchum Thakoor,	4	0			4	0	Barley,	Ditto,	
Ditto,	4	0	4	0			Cotton,	Pussyha,	
Mucky Abusty,	4	0			4	0	Wheat,	Khujjeea,	
Ditto,	6	0	6	0			Sugar Cane,	Pussyha,	
Sheodeen Bhat,	4	0	4	0			Jhooar,	Osserha,	
Bhicka Patuck,	1	5	1	5			Ditto,	Ollaroo,	
Ditto,	1	10	1	10			Barley,	Kujjeea,	Jagheer.
Dhurmooa Kautche,	2	10	2	10			Jhooar,	Ollaroo,	
Doorga Patuck,	6	0			6	0	Boot Gram,	Jhubra,	
Joorah Kautchee,	5	0	5	0			Cotton,	Bahar,	
Doorga and Mootee,	2	0			2	0	Boot Gram,	Bettowa,	
Dulwa Choomaur,	3	0	3	0			Cotton,	Seeracsye,	
Koosurma Choomaur,	4	0	4	0			Jhooar,	Bahar,	
Sudha Abusty,	10	0	10	0			Ditto,	Umla,	
Bhicka Patuck,	7	0	7	0			Ditto,	Ditto,	
Muckna Choomaur,	6	0	3	0	3	0	3 Begs. Jhooar, 3 do. Barley,	Putteea,	
Ditto,	1	0	1	0			Jhooar,	Khujjeea,	
Dinna Gerreeea,	4	0			4	0	Barley,	Nimkhet,	
Doorga Patuck,	2	0	2	0			Oord,	Bhootawa,	
Munsook Thakoor,	25	0					—	—	Garden.
Dulwa Choomaur,	8	0			8	0	Wheat,	Buggoa,	
Sobha Shaingur,	6	0	6	0			Jhooar,	Hurdeea,	
Mucky Abusty,	4	0	4	0			Ditto,	Terroah,	
Ditto,	1	0	1	0			Cotton,	Khujjeea,	
Doorga Patuck,	7	0	2	0	5	0	2 Begs. Cotton, 5 do. Barley,	Nimkhet,	
Ditto,	2	0	2	0			Cotton,	Khujjeea,	
Ditto,	7	0			7	0	Barley,	Khurrara,	
Munsook Thakoor,	7	0	7	0			Cotton,	Ditto,	
Sobha Shaingur,	7	0	7	0			Ditto,	Ditto,	
Ditto,	10	0			10	0	Barley,	Bunneawalloo,	
Mucky Abusty,	8	0					—	—	Munsee.
Menda,	5	0					—	—	Ditto.
Ramkissen,	2	10			2	10	Barley,	Bellowa,	
Ditto,	3	0	3	0			Jhooar,	Ditto,	
Bucktowry Thakoor,	15	0					Ditto,	—	Garden.

No. 3—TUGMEENAH OR SURVEY.

Names of Ryots.	Extent of Fields		In what Harvest Cultivated.				Crops.	Names of Fields.
	Beegahs.	Biswas.	Kharreef		Rubbee.			
Deokee Bhuddorea,	3	0			3	0	Barley.	Bellowa,
Sobha Shaingur,	3	0	3	0			Sugar Cane,	Putteea,
Ditto,	1	5	1	5			Ditto,	Pairrowa,
Ditto,	4	0	4	0			Jhoonr,	Bellowa,
Ditto,	4	0	0	12	3	8	12 Bis. Sugar Cane, 2 Begs. 8 Bis. Wheat,	Bumora,
Budloo Thakoor,	1	7	1	7			Sugar Cane,	Pairrowa,
Ditto,	4	0	4	0			Ditto,	Bumora,
Ditto,	4	0			4	0	Barley,	Ditto,
Gureebba Thakoor,	3	0	3	0			Sugar Cane & Cotton,	Mowah,
Bussona Kautchee,	1	5	1	5			Cotton,	Pairrowa,
Ditto,	1	10			1	10	Barley,	Ditto,
Gunga Thakoor,	2	2					Jhooar,	Ditto,
Hemma ditto,	2	10	2	10			Jhoor and Cotton.	Ditto,
Bussoun Katchee,	1	5	1	5			Jhooar,	Ditto,
Ditto,	1	5	1	5			Ditto,	Ditto,
Gurribba Thakoor,	1	5			1	5	Barley,	Pairrowa,
Sobha Shaingur,	2	10			2	10	Ditto,	Ditto,
Ditto,	1	7			1	7	Ditto,	Ditto.
Ditto,	1	15			1	15	Ditto,	Turroy Tursik
Munsook Thakoor,	1	5			1	5	Ditto,	Pairrowa,
Ditto,	1	15			1	15	Ditto,	Turroy Tursik
Bhicka Patuck,	1	5			1	5	Ditto,	Pairrowa.
Ditto,	1	15			1	15	Ditto.	Turroy Tursik
Baijy Thakoor,	3	0			3	0	Ditto,	Di to,
Ditto,	3	0			3	0	Boot Gram,	Ditto,
Murdun Thakoor,	3	5			3	5	Ditto,	Ditto.

Nuddee ke Har.

Doorjun Choomaur,	14	10			14	10	Boot Gram,	Turroy Tursik
Sewna Gerrereea,	12	10			12	10	Ditto,	Turroy,
Bussona ditto,	4	0			4	0	Ditto,	Ditto,
Dulloa ditto,	9	0			9	0	Barley & do.	Ditto,
Koosurma Choomaur,	7	0			7	0	Ditto,	Ditto,
Hollassy Gerrereea,	4	0			4	0	Ditto,	Ditto,
Ditto,	4	0					—	— — — — Tallow Aftadu.
Sudha Opaidah,	1	5	1	5			Cotton,	Putteea,
Ditto,	13	0	13	0			Jhooar,	Ditto,
Ditto,	3	0	3	0			Ditto,	Ditto,
Ditto,	18	0	18	0			Cotton,	Bunjur,

No. 3.—TUGMEENAH OR SURVEY.

Names of Ryots.	Extent of Fields. Beegahs.	Biswas.	In what Harvest Cultivated. Khurreef.		Rubbee.		Crops.	Names of Fields.
Khulkoo Carpenter,	2		Garden					
Budla Thakoor,	30	0	do.					
Jona Choomaur,	1	0	0	0	1	0	Boot Gram,	East of the Garden,
Seetul Tewarry,	2	0	2	0	0	0	Jhooar,	Khujjeea.
Ugin Hothree ke Nouddah ka Har.								
Suddha Opaidah,	7	0	0	0	7	0	Barley,	Under the Pepul Tree,
Surrakun Ogunhothree.	6	0	6	0	0	0	Jhooar,	Teddoa,
— —	9	0	Aftada,					
Suddha Opaidah,	5	0	0	0	5	0	Barley,	Putteea,
Ghunsam Ogunhothree,	6	0	3	0	3	0	3 Begs. Jhooar, 3 ditto Boot Gram,	Tedhoa,
Bennypersaud,	4	10	4	10	0	0	Cotton,	Khujjeea,
Ghunsam Ogunhothree,	7	0	7	0	0	0	Jhooar,	Gerrypur,
Gadjoa Load,	7	0	7	0	0	0	Sugar Cane & Cotton,	Putteea.
Munsook ke Nowaddah ka Har.								
Seetul Tewarry,	2	0	2	0	0	0	Jhooar,	Khujjeea,
Ditto,	5	0	5	0	0	0	Sugar Cane,	Gurroa,
Ditto,	5	0	0	0	5	0	Barley,	Under the Pepul Tree,
Ditto,	4	0	1	0	3	0	1 Beg. Cotton, 3 do. Barley,	Gurroa,
Seetul Tewarry,	5	0	0	0	5	0	Barley,	Pichwarra,
Ditto,	4	10	4	10	0	0	Jhooar,	Gurroa,
Ditto,	4	10	0	0	4	10	Wheat,	Putteea,
Ditto,	4	10	4	10	0	0	Cotton,	Peddeea,
Ditto,	3	0	3	0	0	0	Ditto,	Putteea,
Ditto,	6	0	3	0	3	0	3 Begs. Cotton, 3 do. Barley,	Mutteeara,
Ditto,	1	10	Aftada,					
Ditto,	6	0	6	0	0	0	Jhooar,	Darrapur,
Ditto,	7	0	0	0	7	0	Boot Gram,	Pauper,
Ditto,	1	12	Aftada,					
Ditto,	10	10	0	0	10	10	Boot Gram,	Ditto.
Ditto,	12	0	12	0	0	0	Cotton,	Koosa,
Ditto,	6	6	6	0	0	0	Ditto,	Ditto,

No. 3.—TUGMEENAH OR SURVEY.

Names of Ryots.	Extent of Fields		In what Harvest Cultivated		Crops.	Names of Fields.	
	Beegahs.	Biswas	Khureef.	Rubbee.			
Joora Gerrereea,	5	0	Garden				
Sewna ditto,	5	0	do.				
Curley Thakoor,	3	0	do.				
Hurry Sing,	3	0	do.				
Munowa Gerrereea,	1	5	do.				
Khena ka Nowadah ka Har.							
Nain Pomaur,	11	0	11 0		Jhooar,	Uckowreea	
Ditto,	1	10		1 10	Paddy,	Pauper,	
Chotah Hajum,	5	0		5 0	Barley,	Chilly,	
Menda Dhoby,	5	0		5 0	Ditto,	Ditto,	
Mokum Thakoor,	5	0		5 0	Ditto,	Ditto,	
Cheyn Gerreereea	8	0		8 0	Ditto,	Mutteeara,	
Jungy Thakoor,	6	0		6 0	Ditto,	Ditto,	
Nain Pomaur,	23	0	10 0	13 0	10 Beegas Sugar Cane and Cotton. 13 Do. Barley.	Cussaree,	
Nottooa Dhanook,	2	0	Jagheer				
Jungy Thakoor,	9	0	9 0		Jhooar,	Butta,	
Ohmed ditto,	4	0	4 0		Ditto,	Under the gooler tree,	
Jungy Thakoor,	7	0	7 0		Ditto,	Putteea,	
Nuttooa Dhanook,	4	0	4 0		Ditto,	Nuttoawalloo,	
Noyn Pomaur,	3	0	1 0	2 0	1 Bega Cotton, 2 Do Barley,	Pichwarra,	
Jungy Singh Thakoor,	3	0	3 0		Barley,	Ditto,	
Ohmed Thakoor,	8	0	8 0		Cotton,	Burha,	
Jungy Thakoor,	7	0		7 0	Boot Gram,	Pauper Saully,	
Cheyn Gerreeea,	1	10		1 10	Ditto,	Ditto,	
Mohun Goozratty,	6	0		6 0	Ditto,	Under the Peepul tree,	Jagheer.
Mokhum Thakoor,	9	0	9 0		Oord,	Putteea,	Bhowly.
— —	9	0	Aftada,				
Jungy Thakoor,	4	0		4 0	Barley,	Terrowa,	
Ditto,	3	0		3 0	Ditto,	Cassanah,	
Ditto,	8	0		8 0	Ditto,	Jhoorooah,	
Ditto,	3	0		3 0	Ditto,	Radhowa,	
Beckha Moossulman,	4	0		4 0	Oord,	Cassanah,	
Mucky Abusty,	8	0	8 0		Jhooar,	Dharkessa,	
Munsook Thakoor,	6	0	6 0		Oord,	Pucherreea,	Bhowly.
— —	3	0	Aftada				
Sobha Shaingur,	6	0	6 0		Jhooar,	Ditto,	

No. 3.—TUGMEENAH OR SURVEY.

Names of Ryots.	Extent of Fields		In what Harvest Cultivated.		Crops.	Names of Fields.	
	Beegahs	Biswas.	Khurreef	Rubbee.			
Doorga Patuck,	6	0	6 0		Jhooar,	Jhoorooah,	
Hernauth Kautchee,	8	0	8 0		Ditto,	Pana Khet,	
Sobha Shaingur,	13	0	13 0		Boot Gram,	Puckerreea,	Bhowly.
Ditto,	7	0	7 0		Jhooar,	Pilloha,	
	12	0	Aftada,		Oossur,		
Sobha Shaingur,	3	0	3 0		Jhooar,	Cherwaalloo,	
Doorga Thakoor,	25	0	Garden,				
Hemnee Ditto.	9	0	do.				
Doorga Patuck,	3	0		8 0	Boot Gram,	Turroy,	
Ditto,	6	0	6 0		Oord,	Putteea,	Buttaee.
Ditto.	9	0	9 0		Jhooar,	Tickoorea,	
Ditto.	6	0	6 0		Ditto.	Ditto,	
Kooserma Choomaur,	4	0	4 0		Ditto.	Ditto,	
Ditto,	5	0	5 0		Ditto.	Ditto,	
Jura Kautchee,	4	0	4 0		Ditto.	Putteea,	
Bhona Choomaur,	4	0	4 0		Ditto.	Mujehar,	
Sheodeen Patuck,	5	0	5 0		Ditto,	Ditto,	
Doorga Patuck,	6	0	6 0		Oord,	Ditto,	Buttaee.
Kooserma Choomaur,	3	0	3 0		Jhooar,	Ditto,	
Sere Zemeendar,	10	0	10 0		Oord,	Joomna,	
Kooserma Choomaur,	5	0	5 0		Cotton,	Mujehar,	
Punchum Thakoor,	7	0		7 0	Barley,	Ditto,	
Sobha Shaingur,	6	0	6 0		Jhooar,	Chimnawalloo,	
Bussona Gerrereea,	4	0	4 0		Ditto,	Jhubra,	
Punchum Thakoor,	6	0	6 0		Ditto,	Saukee,	
Dhunnoo Dhanoke,	3	0	3 0		Ditto,	Kuteleha,	
Muckna Ditto,	3	0	3 0		Ditto,	Ditto,	Jagheer.
Munnoa Ditto,	3	0	3 0		Ditto,	Ditto,	
Ditto,	3	0	3 0		Ditto,	Ditto,	
Doorga Thakoor,	7	0			—	—	Fallow.
Munsook Ditto,	10	0	10 0		Jhooar,	Mutteeara,	
Sobha Shaingur,	4	0	4 0		Ditto,	Paitteea,	
Ditto,	7	0	7 0		Jhooar & Cotton	Mujehar,	
Munsook Thakoor,	4	0	4 0		Jhooar,	Ossrana,	
Sobha Shaingur,	6	0	6 0		Ditto,	Mutteeara,	
Ditto,	4	0	4 0		Ditto,	Ditto,	
Nuddoa Gerrereea,	9	0	9 0		Ditto,	Ditto,	
Gerwar Thakoor,	8	0	5 0	3 0	5 Begs. Jhooar, 3 do. Barley,	Khimawal'oo,	
Sewna Gerrereea,	5	0		5 0	Barley,	Bhaddinoa,	
Munsook Thakoor,	5	0		5 0	Ditto,	Buttah,	
Gurriba Ditto,	3	0	3 0		Jhooar,	Ditto,	
Ramkissen Gerrereea,	3	0	3 0		Ditto,	Mujehar,	

Munsook

No. 3.—TUGMEENAH OR SURVEY.

Names of Ryots.	Extent of Fields. Beegahs.	Biswas.	In what Harvest Cultivated. Khurreef.		Rubbee.		Crops.	Names of Fields.	
Munsook Thakoor,	6	0	6	0			Jhooar,	Buttha,	
Sobha Shaingur,	3	0	3	0			Ditto,	Ditto,	
Bhicka Moossulman,	5	0	5	0			Ditto,	Seepphial,	
Sobha Shaingur,	2	0			2	0	Barley,	Buttha,	
Munsook Thakoor,	4	0	4	0			Jhooar,	Nimtullha,	
Muckna Choomaur,	6	0			6	0	Barley,	Buttha,	
Bhicka Moossulman,	6	0	6	0			Jhooar,	Ditto,	
Sewna Gerrereea,	5	10	5	10			Cotton,	Mujehar,	
Ramkissen do.	2	0			2	0	Barley,	Ditto,	
Ditto,	0	10			0	10	Ditto,	Ditto,	
Bussona Gerrereea,	5	10	2	0	3	10	2 Begs. Cotton, 3do 10 Bis. wheat	Ditto,	
Uchull Thakoor,	3	0	3	0			Boot Gram,	Buttha,	
Sewna Gerrereea,	8	0	8	0			Jhooar,	Osserha,	
Ditto,	8	0	4	0	4	0	4 Beg. Barley 4 ditto Wheat.	Ditto,	
Ditto,	12	0	Aftada,						
Doorjun Gerrereea,	4	0	4	0			Jhooar,	Mujehar,	
Sewna do.	1	0	1	0			Ditto,	Khujjeah,	
Owry Abusty,	9	0	9	0			Jhooar,	Mooreeadao,	
Guddawah ka Dande ka Har.									
Sawah Bhuddoreah,	11	0	11	0			Jhooar,	Bunbeha,	
Muckha Abusty,	7	0	7	0			Ditto,	Under the Gooler tree,	
Gyadeen Abusty,	9	0	9	0			Ditto,	Putteea,	
Delwa Tewarry,	9	0	9	0			Ditto,	Ditto,	
Dhucka Abusty,	6	0	6	0			Cotton,	Ditto,	
Sawah Bhuddorea,	6	0	6	0			Ditto,	Ditto,	
Delwa Tewarry,	6	0	6	0			Jhooar,	Ditto,	
Sooklo Sookul,	8	0	8	0			Ditto,	Terreeah,	
Gyadeen Abusty,	7	0	7	0			Ditto,	Putteea,	
Setul Thakoor,	7	0	7	0			Ditto,	Ditto,	
Radha Abusty,	12	0	12	0			Ditto,	Moorha,	
Premsook do.	8	0	8	0			Cotton,	Putteea,	
Debba do.	4	0	4	0			Jhooar,	Bimnawalloo,	
Sheodoss Tewarry,	8	0	8	0			Oord,	Osserana,	Bhowly.
Sheobux Coite,	8	0	8	0			Jhooar,	Pitnawalloo,	
Sawah Bhuddorea,	8	0	8	0			Ditto,	Puckowreea,	
Ditto,	6	0	6	0			Cotton,	Putteea,	
Ditto,	5	0	5	0			Oord,	Ditto,	Bhowlee.
Byjoo Abusty,	5	0	Garden,						

Muttra

No. 3.—TUGMEENAH OR SURVEY.

Names of Ryots.	Extent of Fields		In what Harvest Cultivated.		Crops.	Names of Fields.	
	Beegahs.	Biswas.	Kharreef.	Rubbee.			
Muttra Doba,	6	0	6 0		Jhooar,	Gooriah,	
Sheobux Coite,	4	0	4 0		Ditto,	Dhippalaug,	
Gudjeea Dhoby,	11	0	11 0		Ditto,	Simrah,	
Delwa Tewarry,	12	0	6 0	6 0	6 Begs. Jhooar, 6 ditto Barley,	Ditto,	
Sawah Bhuddorea,	5	0	5 0		Jhooar,	Putteea,	
Dheraj Abusty,	4	0	4 0		Ditto,	Gaud,	
Gungadeen Tewarry	6	0	6 0		Ditto,	Ditto,	
Dheraj Abusty	9	0	9 0		Ditto,	Samadhanwalla,	
Dhunkoo Bhat,	3	0	3 0		Ditto,	Ditto.	
Sudhasook Abusty,	8	0	8 0		Ditto,	Putteea,	
Sheobux Coite,	9	0	9 0		Ditto,	Near the tank,	
Budlooa Hajaum,	10	0		10 0	Boot Gram and Barley,	Ditto,	
Pershaud Gerrereea,	13	0	8 0	5 0	8 Begs. Jhooar, 5 do. Barley,	Osserana,	
Muttra Abusty,	8	0	8 0		Jhooar,	Sowllewalloo	
Sawah Bhuddorea,	4	0	4 0		Oord,	Puttea,	Buttaee.
Goomaun Thakoor,	6	0	6 0		Jhooar,	Ditto,	
Ditto,	9	0	9 0		Ditto,	Dharrawalla,	Putteea.
Doorga Abusty,	9	0	9 0		Ditto,	Putteea,	
Aftada Oossur,	9	0	0 0			Nowrungabad,	
Munsapoorey Gosain,	3	0	9 Charity,		Barley,	Turraee,	
Dhucknee Messer,	12	0	0 Garden,				
Total,	2044	16					
Explanation of the above Total.							
Baugut Muaffee,	186	5					
Jagheer,	28	10					
Fallow,	71	12					
Bhaoolee,	84	0					
Reetwarrie,	1672	9					
	2044	16					

No.

No. 4.—MEHR KUTTEE.

No. 1.— Bhona Choomaur—11 Beegahs—Rs. 18 8.

KHURREEF.									RUBBEE.								
Beegahs.	*Biswas.*	*Names of Fields.*	*Crops.*	*Rate per Beegah.*	*Total Rate.*			*Beegahs.*	*Biswas.*	*Names of Fields.*	*Crops.*	*Rate per Beegah.*	*Total Rate.*		
4		Mujchar	Jhooar	a 1 4 0	5	0	0	2		Turraee	Barley	a 3 8	7	0	0
5		Ditto	Ditto	a 1 5 9	6	8	0								
9					11	8	0	2	0				7		

No. 2.—Doorga Patuck—60 Beegahs---Rs. 80 2.

2		Bootwah	Oord	a 0 8 0	1	0	0	10		Turraee	Barley	a 1 9 0	11	8	0
2		Nem Khet	Cotton	a 2 4 0	4	8	0	6		Jhubbra	Boot Gram	a 1 8 0	9	0	0
2		Khujeea	Ditto	a 1 12 0	3	8	0	5		Nem Khet	Barley	a 2 1 7	10	8	0
6		Jhorawa	Jhooar	a 1 2 7	7	0	0	7		Kharrarah	Ditto	a 1 7 0	10	0	0
9		Tickoreea	Ditto	a 1 5 4	12	0	0	3		Turraee	Boot Gram	a 0 5 4	1	0	0
6		Ditto	Ditto	a 1 8 0	9	0	0	2		Bhittowa	Barley	a 0 9 0	1	2	0
27					37	0	0	33	0				43	2	

No. 3.—Murdaun Thakoor---13 Beegahs, 5 Bis.---Rs. 16.

8		Khoodeea	Jhooar	a 1 0 0	5	0	0	3	5	Turraee	Barley	a 5 0 0	3	0	0
5		Khurrarah	Ditto	a 1 9 6	8	0	0								
10					13	0	0	3	5				3	0	0

No. 4.—Budloo Thakoo---40 Beegahs, 2 Bis.---Rs. 68 3 6.

5		Ghodenah	Jhooar	a 1 0 0	5	0	0	4		Bumooah	Barley	a 2 12 0	11	0	0
6		Hindolah	Ditto	a 1 0 0	6	0	0	5		Tarra Khat	Ditto	a 1 6 5	12	0	0
3		Ditto	Ditto	a 1 5 4	4	0	0	4	10	Ditto	Wheat	a 2 1 9	9	8	0
2		Turraee	Ditto	a 0 6 0	0	12	0								
1	5	Ditto	Ditto	a 0 6 0	0	7	6								
1	7	Pairroah	Sugar Cane	a 3 3 0	4	8	0								
4		Bumooah	Ditto	a 2 12 0	11	0	0								
4		Pauper	Paddy	a 1 0 0	4	0	0								
26	12				35	11	6	13	10				32	8	0

No. 5.—Hernaut Kautchee---19 Beegahs, 12 Bis.---Rs. 54 8.

1		Putteear	Cotton	a 2 12 0	2	12	0	3	0	Purraee	Barley	a 3 0 0	9	0	0
8		Tarrakhet	Jhooar	a 1 8 0	12	0	0	2	0	Perroah	Ditto	a 3 8 0	7	0	0
1	7	Gerreea	Tobacco	0 0 0	6	0	0	1	5	Putteear	Wheat	a 2 5 0	2	12	0
8		Howdah	Ditto	a 5 0 0	15	0	0								
18	7				35	12	0	6	5				18	12	0

No. 4.—MEHR KUTTEE.

No. 6.—Joorah Kautchee—21 Beegahs 17 Biswas—Rs. 58.

KHURREEF.																							
Beegahs.	Biswas.	Names of Fields.	Crops.	Rate per Beegah.			Total Rate.			Beegahs.	Biswas.	Names of Fields.	Crops.	Rate per Beegah.			Total Rate.		
5		Buhar	Cotton	a 2	6	5	12	0	0	3		Turraee	Barley	a 2	5	4	7	0	0
4		Putteea	Jhooar	a 1	8	0	6	4	0	3		Putteear	Ditto	a 3	0	0	9	0	0
2		Putteear	Cotton	a 3	0	0	6	0	0										
1	10	Turraee	Tobacco	a 3	8	0	5	4	0										
2		Ditto	Ditto	a 3	4	0	6	8	0										
1	7	Gurreeah	Ditto				6	4	0										
15	17						42	0	0	6							16	0	0

No. 7.—Bangy Thakoor—19 Beegahs—Rs. 34 8.

1		Khujjeea	Cotton				3	0	0	3		Turraee	Boot Gram				3	0	0
3		Putteear	Ditto				8	0	0	3		Putteear	Barley	a 2	10	7	8	0	0
3		Saukee	Jhooar	a 1	5	4	5	0	0										
6		Putteea	Ditto	a 1	4	0	7	8	0										
13							23	8	0	6							11	0	0

No. 8.—Ganga Thakoor—25 Beegahs 4 Biswas—Rs. 51.

6		Putteear	Cotton	a 2	5		14	0	0	7		Turraee	Barley	a 2			14	0	0
7		Ghodeea	Jhooar	a 1	14		13	0	0	1		Ditto	Ditto				1	0	0
2		Buggawa	Cotton	a 3	0		6	0	0	2		Ditto	Ditto	a 1	8		3	0	0
	4	Pauper	Paddy																
15	4						33	0	0	10							18	0	0

No. 9.—Sheodeen Tewarry—18 Beegahs—Rs. 28.

7		Putteea	Cotton	a 2	7	0	17	0	0	2		Putteea	Barley	a 2	8		5	0	0
9		Ditto	Jhooar	a 0	10	8	6	0	0										
16							23	0	0	2							5	0	0

No. 10.—Ganga Choomaun—17 Beegahs 11 Biswas—Rs. 21.

6		Mujmedeea	Jhooar	a 1	5	0	8	0	0	3		Mujmeeden	Barley				4	0	0
5		Kooeah	Ditto	a 0	9	7	3	0	0	3		Naddapur	Ditto	a 1	8	0	4	8	0
	11	Pauper	Paddy				0	9	0	0									
11	11						11	9	0	6							8	8	0

No. 11.—Jungy Thakoor—50 Beegahs—Rs. 70 4.

9		Buttaee	Jhooar				17	0	0	6		Mutteeaur	Barley	a 1	4		7	8	0
7		Putteea	Ditto	a 2			14	0	0	7		Pauper	Boot Gram	a 0	8		8	8	0
3		Pechwarra	Ditto				4	4	0	4		Terrowa	Barley	a 1	8		6	0	0
										3		Cussamah	Ditto	a 0	8		1	8	0
										8		Jhuddonh	Ditto	a 1	8		12	0	0
										3		Raidhowa	Ditto	a 1	8		4	8	0
19							35	4	0	31							35	0	0

No 4.—MEHR KUTTEE.

No. 12.—*Pussonah Choomaur*—16 *Beegahs* 10 *Biswas*—*Rs.* 26.

KHURREEF.									RUBBEE.							
Beegahs.	*Biswas.*	*Names of Fields.*	*Crops.*	*Rate per Beegah.*	*Total Rate.*			*Beegahs.*	*Biswas.*	*Names of Fields.*	*Crops.*	*Rate per Beegah.*	*Total Rate.*		
3		Ghodena	Cotton	*a* 1 10 8	5	0	0	2	0	Khulwa Turaee	Barley	*a* 1 0 0	2	0	0
6		Boureea Baug	Jhooar		5	0	0	2	0	Turraee	Ditto	*a* 3 0 0	6	0	0
								3	10	Teddhawa	Ditto		8	0	0
9					10	0	0	7	10				16	0	0

No. 13.—*Bussonah Gerrerera*—24 *Beegahs* 1 *Biswas*—*Rs.* 28 5.

1		Khujeea	Jhooar		1	4	0	4	0	Turraee	Barley	*a* 0 12 0	3	0	0
2		Ditto	Do. & Cotton	*a* 2 8 0	5	0	0	6	0	Suttoah	Boot Gram and Barley	*a* 0 12 0	4	8	0
4		Jhubbra	Jhooar	*a* 1 2 0	4	8	0	3	10	Munjehar	Wheat	*a* 2 8 0	8	12	0
3	11	Pauper	Paddy		1	5	0	0	0						
10	11				12	1	0	13	10				16	4	0

No. 14.—*Uchull Thakoor*—8 *Beegahs*—*Rs.* 9 8.

5		Osserha	Jhooar		7	4	0
3		Buttha	Boot Gram		2	4	0
8					9	8	0

No. 15.—*Uppa Thakoor*—16 *Beegahs*—*Rs.* 12.

6		Mowahkhet	Jhooar	*a* 1 12 0	4	8	0
5		Kharrerah	Ditto		3	8	0
5		Khore	Ditto		4	0	0
16					12	0	0

No. 16.—*Gurribba Thakoor*—14 *Beegahs* 5 *Bis.*—*Rs.* 26.

7		Boreah Baug	Jhooar		8	0	0	1	5	Pyroah	Barley	*a* 3 0 0	3	12	0
1	10	Mowah Tullah	Cotton		4	14	0	0	0						
1	10	Ditto	Sugar Cane		4	14	0	0	0						
3	0	Buttha	Jhooar	*a* 1 8 0	4	8	0	0	0						
14					22	4	0	1	5				3	12	0

No. 17.— *Muckna Choomaur*—13 *Beegahs*—*Rs.* 18.

2		Putteea	Cotton	*a* 2 0 0	6	0	0	3	0	Putteea	Barley	*a* 2 0 0	6	0	0
1		Khujeea	Ditto		2	0	0	6	0	Buttha	Ditto		4	0	0
4					8	0	0	9	0				10	0	0

NO. 4.—MEHR KUTTEE.

No. 18.—Cossy Choomaur—50 Beegahs 5 Bis.—Rs. 86.

KHURREEF.									RUDDEE.								
Beegahs.	Biswas.	Names of Fields.	Crops.	Rate per Beegah.			Total Rate.			Beegahs.	Biswas.	Names of Fields.	Crops.	Rate per Beegah.			Total Rate.		
3		Koorah	Cotton				10	0	0	3		Putteea	Barley	a 3	10	7	11	0	0
3		Burgud-deca	Jhooar and Oord	a 0	12	0	2	4	0	3		Peddhoa	Ditto				3	8	0
4		Buhar	Jhooar	a 2	8	0	10	0	0	1		Korah	Ditto				4	0	0
4		Peckoroah	Ditto	a 1	8	0	6	0	0	8		Kooeah	Wheat				8	0	0
5		Ditto	Ditto	a 1	8	0	7	8	0	7		Turracc	Boot Gram	a 0	12	0	5	4	0
3		Mujehar	Ditto				4	0	0										
5		Ditto	Ditto				6	0	0										
1	5	Gerrowah	Tobacco	a 2	0	0	2	8	0										
28	5						48	4	0	22							31	12	0

No. 19.—Doorjun Choomaur—57 Beegahs 15 Bis.—Rs. 117 7.

6		Buggowa	Jhooar	a 1	0	0	6	0	0	4	0	Turraee	Barley	a 3	4	0	13	0	0
6		Putteear	Sugarcane				19	0	0	2	0	Gaillowa	Ditto	a 3	0	0	6	0	0
8		Hindola	Jhooar	a 1	8	0	12	0	0	2	0	Putteear	Ditto	a 3	8	0	7	0	0
4	10	Naur	Ditto	a 1	0	0	4	0	0	14	0	Boot Gram	Boot Gram	a 1	0	0	14	0	0
3		Howdah	Tobacco	a 5	0	0	15	0	0	2	10	Putteear	Wheat				7	0	0
3		Putteear	Cotton	a 3	0	0	9	0	0	1	0	Ditto	Ditto				3	0	0
1	15	Pauper	Paddy				1	15	0										
32	5						67	7	0	25	10						50	0	0

No. 20.—Doorjun Gerrereea—4 Beegahs—Rs. 8 8.

4		Mujehar	Jhooar	a 2	2	0	8	8	0										

No. 21.—Hollosy Gerrereea—13 Beegahs 7 Biswas—Rs. 12 5.

8		Khore	Jhooar	a 1	0	0	8	0	0	4	0	Turraee	Boot Gram	a 0	12	0	3	0	0
1	7	Pauper	Paddy				1	5	0										
9	7						9	5	0	4	0						3	0	0

No. 22.—Sunker Brahmin—14 Beegahs—Rs. 20.

4		Naudapur	Jhooar	a 1	12	0	7	0	0	6	0	Turraee	Barley	a 1	8	0	9	0	0
4		Khodeah	Ditto	a 1	0	0	4	0	0										
8							11			6	0						9	0	0

NO. 4.—MEHR KUTTEE.

N. 23.—Cheddy Choomaur—Beegahs—Rs. 30 12.

KHURREEF.									RUBBEE.							
Beegahs.	Bisvas.	Names of Fields.	Crops.	Rate per Beegah.	Total Rate.			Beegahs.	Bisvas.	Names of Fields.	Crops.	Rate per Beegah.	Total Rate.			
2		Putteea	Sugar Cane	a 3 8 0	7	0	0	3		Pauper	Barley		2	8	0	
4		Mowahtto-lah	Cotton	a 3 0 0	12	0	0									
2		Khujjeea	Jhooar	a 1 14 0	3	12	0									
3		Hindola	Ditto	a 1 8 0	4	8	0									
1		Pauper	Paddy		1	0	0									
12					28	4	0	3					2	8	0	

No. 24---Dhurrum Kautchee—2 Beegahs 10 Bis—Rs. 4 8.

2	10	Allaroo	Jhooar		4	8	0	

No. 25---Mucky Brahmin---52 Beegahs 2 Bis.---Rs. 95 4.

4		Mowahtul-lah	Cotton	a 2 10 0	10	8	0	1	10	Turraee	Barley	0 0 0	4	0	0	
4		Pussiah	Sugar Cane	a 3 0 0	12	0	0	10	0	Ditto	Ditto	a 2 8 0	25	0	0	
2		Ditto	Cotton	a 3 0 0	6	0	0	5	0	Pauper	Boot Gram	a 0 12 0	3	12	0	
4		Terroah	Jhooar	a 1 8 0	6	0	0	2	10	Khujjeea	Barley	a 2 8 0	6	4	0	
1		Khujjeea	Ditto	a 2 0 0	2	0	0	1	10	Ditto	Ditto	a 2 8 0	3	12	0	
8		Dhudhapu-sai	Ditto	a 0 12 0	6	0	0	9	0	Putteea	Ditto		10	0	0	
23					42	8	0	29	10				52	12	0	

No. 26---Sudhra Opaidah—47 Beegahs 5 Bis---Rs. 46 12.

1	5	Putteea	Jhooar		1	0	0	7	0	East of the Peepul Tree	Barley		6	12	0	
13		Ditto	Ditto	a 1 0 0	13	0	0	5	0	Putteea	Ditto		7	0	0	
3		Huggooah	Ditto		3	0	0	0	0							
18		Putteea Bunjur	Ditto		16	0	0	0	0							
35	5				33	0	0	12	0				13	12	0	

No. 27.---Joonah Choomaur.—1 Beegah.---1 R.

							1	0	East of a Garden	Boot Gram.		1	0	0	

No. 28.—Dulwa Choomaur—33 Beegahs—Rs. 52 8.

3		Koomaur Khet	Cotton	a 1 8 0	4	8	0	8	0	Buggowah	Wheat	a 2 8 0	20	0	0	
5		Umlee Khet	Jhooar	a 1 8 0	7	8	0	9	0	Turraee	Barley		9	0	0	
3		Mowahtulla	Ditto	a 2 0 0	6	0	0	1	0	Khujjeea						
3		Sudlawallee	Cotton	a 1 8 0	4	8	0									
1		Pauper	Paddy		1	0	0									
15					23	8	0	18	0				29	0	0	

No. 29—Bucka Moossulman—15 Beegahs---Rs. 17 10.

4		Cussamah	Oord	a 0 8 0	2	0	0	
5		Sepphia	Jhooar		3	2	0	
6		Buttha	Ditto		12	8	0	
15					17	10	0	

No. 4.—MEHR KUTTEE.

No. 30.—Bussoun Kaulchee.—10 Beegahs 2 Bis.—Rs. 27 12.

KHURREEF.									RUBBEE.							
Beegahs.	Biswas.	Names of Fields.	Crops.	Rate per Beegah.	Total Rate.			Beegahs.	Biswas.	Names of Fields.	Crops.	Rate per Beegah.	Total Rate.			
1	5	Pairwah	Cotton	a 2 0 0	2	8	0	5	10	Turraea	Barley	a 3 0 0	10	8	0
1	5	Ditto	Jhooar		2	4	0	1	10	Pairroah	Ditto		4	0	0
1	5	Ditto	Ditto		2	4	0								
1	7	Gerriah	Tobacco		6	4	0								
5	2				13	4	0	5	0				14	8	0

No. 31.—Mokhum Thakoor—5 Beegahs—Rs. 7.

								11	5	0	Cheerley	Barley		7	0	0

No. 32.—Ohmed Thakoor—12 Beegahs—Rs. 21.

4	0	Under the Goolee Tree	Jhooar	a 2 0 0	8	0	0									
8	0	Burha	Cotton	a 1 14 0	13	0	0									
12	0				21	0	0									

No. 33.—Cheyn Gerrereea—9 Beegahs 10 Biswas—Rs. 10.

								8	0	Mutteeara	Barley	a 1 2 0	9	0	0
								1	10	Pauper	Boot Gram	a 0 10 6	1	0	0
								9	10				10	0	0

No. 34.—Nuttoah Dhanookee—4 Beegahs—Rs. 3.

41	0	Nuttoawallbol	Jhooar		1	31	0	0								

No. 35.—Menda Dhoby—5 Beegahs—Rs. 7 8.

								11	5	0	Chilleehar	Barley		7	8	0

No. 36.—Bhicka Patuck—44 Beegahs 5 Bis.—Rs. 74.

5	0	Khoroah	Jhooar	a 3 0 0	15	0	0	5	0	Kooeea	Barley		2	0	0
4	0	Putteea	Ditto	a 1 0 0	4	0	0	1	5	Pairroah	Ditto	a 3 0 0	3	12	0
1	10	Kooeea	Ditto		1	0	0	1	15	Turraee Turseek	Ditto	a 3 0 0	5	4	0
3	0	Sudlawaloo	Ditto	a 1 8 0	4	8	0	3	0	Turraee	Ditto		3	0	0
4	0	Kauchee-keear	Ditto	a 2 0 0	8	0	0	1	0	Suttoowah	Ditto		1	4	0
1	5	Ollaro	Ditto			8	0	2	10	Kooeea	Ditto		2	0	0
7	0	Umleekhat	Cotton and Jhooar	a 2 0 0	14	0	0								
4	0	Suttowah	Cottton	a 1 3 0	4	12	0								
29	15				51	12	0	14	10				22	4	0

No. 4.—MEHR KUTTEE.

No. 37.—Sonah Gerrereea—49 Beegahs 10 Biswas—Rs. 34 6.

KHURREEF.										RUBBEE.					
Beegahs.	*Biswas.*	*Names of Fields.*	*Crops*	*Rate per Beegah.*	*Total Rate*			*Beegahs.*	*Biswas*	*Names of Fields.*	*Crops.*	*Rate per Beegah.*	*Total Rate.*		
8	0	Oossarha	Jhooar	*a* 2 10	21	0	0	12	10	Turraee	Barley		9	2	0
4	0	Ditto	Ditto	*a* 2 8	10	0	0	5	0	Bhaidnoo	Ditto		6	4	0
1	0	Khujjeea	Ditto		1	4	0	4	0	Osserhara	Ditto	*a* 2 8	10	0	0
5	10	Mujehar	Cotton	*a* 2 8	13	12	0								
2	10	Sudlawaloo	Jhooar	*a* 0 0	4	0	0								
2	0	Khujjeea	Ditto	*a* 2 0	4	0	0								
5	0	Pauper	Paddy		5	0	0								
28	0				59	0	0	21	10				25	6	0

No. 38.—Doorga Brahmin—13 Beegahs—Rs. 21.

9	0	Putteea Dharraw-allee.	Jhooar	0	11	0	0	4	0	Kooapar	Barley	*a* 2 8	10	0	0
9	0				11	0	0	4	0				10	0	0

No. 39.—Suhsookh Patuck—8 Beegahs—Rs. 8 12.

								4	0	Soukee	Boot Gram	*a* 1 2	4	8	0
								4	0	Khore	Ditto	*a* 1 1	4	4	0
								8	0				8	12	0

No. 40.—Dalnooa—Gerrereea—4 Beegahs—Rs. 8.

								4	0	Nemkhet	Barley		8	0	0

No. 41.—Persaud Gerreereea—13 Beegahs—Rs. 8 15.

8	0	Oosserah	Jhooar	*a* 1 2	9	0	0	5	0	Russhiah	Barley,		6	0	0

No. 42.—Gujuah Dhoby—11 Beegahs—Rs. 13 12.

11	0	Sumeeha	Jhooar	*a* 1 4 0	13	12	0	0	0						

No. 43.—Gunga Deen—6 Beegahs—Rs. 9.

6	0	Gand	Jhooar	*a* 1 8 0	9	0	0	0	0						

No. 4.—MEHR KUTTEE.

No. 44.—Dheraj Brahmin—13 Beegahs—Rs. 19.

KHURREEF.							RUBBEE.					
Beegahs.	*Biswas.*	*Names of Fields.*	*Crops.*	*Rate per Beegah.*	*Total Rate.*		*Beegahs.*	*Biswas.*	*Names of Fields.*	*Crops.*	*Rate per Beegah.*	*Total Rate.*
4	0	Gaud	Jhooar	a 2 4 0	9 0 0							
9	0	Samadhan-walla	Do.		10 0 0							

No. 45.—Budla Hajum—10 Beegahs—Rs. 7.

								10	0	Tull ke Ootur.	Barley and Boot Gram.		7	0	0

No. 46.—Debby Bhat—3 Beegahs—Rs. 3.

3	0	Samadhan-walla	Jhooar	a 1 0 0	3 0 0										

No. 47.—Gujjna Load—7 Beegahs—Rs. 14.

4	0	Putteea	Cotton	a 2 0 0	8 0 0										
3	0	Do.	Sugar Cane		6 0 0										

No. 48.—Benny Persaud—4 Beegahs 10 Bis.—Rs. 8 8.

4	10	Khujjeea	Jhooar		7 0 0										

No. 49.—Sorrakhun Oppaidah—6 Bergahs—Rs. 7.

6	0	Terroah	Jhooar		7 0 0										

No. 50.—Ghunsam—13 Beegahs—Rs. 18.

7	0	Gairreepur	Jhooar		11 0 0	0 0									
3	0	Terroah	Do.		3 8 0	3 0	Terroah	Boot Gram			3 8 0				
10	0				14 8 0	3 0									

No. 51.—Sheo Gollam Bhaut—4 Beegahs—Rs. 8.

4	0	Boomree	Jhooar	a 2 0 0	8 0 0										

No. 52.—Gungadeen Doba—11 Beegahs—Rs. 21.

6	0	Mootha	Jhooar		11 0 0	5 0	Bumoree	Barley			10 0 0				

No. 53.—Soba Misser—11 Beegahs 10 Bis.—Rs. 29 8.

5	0	Bunkaut	Jhooar		11 0 0	2 0	Turraee	Barley			8 0				
1	0	Khujjeea	Cotton		2 0 0	3 10	Bunkaut	Do.			11 0 0				
6	0				13 0 0	5 10					16 8 0				

No. 54.—Dibba Brahmin—6 Beegahs 8 Bis.—Rs. 11 14.

4	0	Bhimna-walloo	Jhooa	a 0 14 0	3 8 0	2 0	Huggowah	Barley	a 4 0 0	8 0 0					
0	8	Khujjeea	Do.		0 6 0										
4	8				3 14 0	2 0				8 0 0					

No. 4.—MEHR KUTTEE.

No. 55.—Gungadeen Ogunhothree—17 Beegahs—Rs. 34.

KHURREEF.									RUBBEE.								
Beegahs.	Biswas.	Names of Fields.	Crops.	Rate per Beegah.			Total Rate.			Beegahs.	Biswas.	Names of Fields.	Crops.	Rate per Beegah.			Total Rate.		
5	0	Bunkaut	Cotton	a 3	0	0	15	0	0	5	0	Bhudda	Barley	a 1	8	0	7	8	0
5	0	Ditto	Jhooar	a 1	8	0	7	8	0										
2	0	Bhudda	Cotton	a 2	0	0	4	0	0	0	0								
12							26	8	0	5							7	8	0

No. 56.—Deokee Bhuddoreea—3 Beegahs—Rs. 9.

										3	0	Bellooah	Barley				9	0	0

No. 57.—Ramkissen Gerreerea—15 Beegahs 18 Bis.—Rs. 36 2.

4	0	Terroah	Jhooar	a 1	4	0	5	0	0	2	10	Bellowa	Barley	a 3	0	0	7	8	0
3	0	Bellowa	Ditto	a 3	0	0	9	0	0	2		Mujehar	Ditto	a 2	0	0	5	0	0
3	0	Mujehar	Cotton	a 2	8	0	7	8	0	0	10	Khujjeea	Ditto	a 2	0	0	1	4	0
0	18	Pauper	Paddy				0	14	0										
10	18						22	6	0	5	0						13	12	0

No. 58.—Sheodeen Patuck—5 Beegahs—Rs. 6 4.

5	0	Mujehar	Jhooar				6	4	0										

No. 59.—Chitta Thakoor—10 Beegahs—Rs. 17.

										6	0	Mohee	Barley	0	0	0	10	0	0
										4	0	Choneeo	Ditto	a 1	12	0	7	0	0

No. 60.—Bury Thakoor—7 Beegahs—Rs. 12.

4	0	Putteear	Jhooar	a 1	12	0	7	0	0	3	0	Putteear	Barley	a 0	0	0	5	0	0

No. 61.—Sheobux Coite—30 Beegahs 2 Bis.—Rs. 36.

6	0	Pitnawalloo	Jhooar	a 1	0	0	6	0	0	4	0	Turraee	Barley	a 2	0	0	8	0	0
4	0	Dhippalag	Ditto	a 0	12	0	3	0	0	4	10	Ditto	Ditto				6	8	0
7	0	Tallkaootur	Cotton	a 0	0	0	7	0	0	0	12	Ditto	Ditto				1	8	0
2	0	Ditto	Jhooar	a 0	0	0	2	0	0	2	0	Pitnawalloo	Ditto				2	0	0
19	0						18	0	0	11	0						18	0	0

No. 62.—Radha Brahmin—12 Beegahs—Rs. 6.

12	0	Moorha	Jhooar	a 0	8	0	6	0	0										

No. 63.—Sookhloll Tewarry—2 Beegahs—Rs. 3.

2	0	Bumree	Jhooar	a 1	8	0	3	0	0										

No. 64.—Kishore Abusty—6 Beegahs—Rs. 5 8.

3	0	West of the Garden	Cotton				2	0	0										
3	0	Nuddapur	Jhooar				3	8	0										
6	0						5	8	0										

No. 4.—MEHR KUTTEE.

No. 65.—Seetul Tewarry—Beegahs 87—Rs. 116.

KHURREEF.										RUBBEE.							
Beegahs.	Biswas.	Names of Fields.	Crops.	Rate per Beegah.	Total Rate.			Beegahs.	Biswas.	Names of Fields.	Crops	Rate per Beegah.	Total Rate.		
0	0	Khujjeea	Jhooar	a 1 0 0	2	0	0	5	0	Under the Peepul Tree.	Barley	a 2 0 0	10	0	0
2	10	Under the Peepul Tree,	Cotton	a 2 8 0	6	4	0	3	0	Guddoa	Ditto	a 2 0 0	6	0	0
2	10	Ditto ditto	Sugar Cane	a 2 8 0	6	4	0	5	0	Pichwar	Ditto	a 2 0 0	10	0	0
1	0	Gerroah	Cotton	a 2 0 0	2	0	0	4	10	Puttcea	Wheat	a 2 0 0	9	0	0
4	10	Teddhoa	Ditto	a 2 0 0	9	0	0	4	10	Ditto	Barley	a 2 0 0	9	0	0
3	0	Mutteeara	Ditto	a 1 8 0	4	8	0	3	0	Mutteeara	Ditto	a 1 8 0	4	8	0
6	0	Darrapur	Jhooar	a 1 8 0	9	0	0	17	10	Pauper	Boot Gram		5	8	0
12	0	Coossa	Ditto	a 0 12 0	9	0	0								
6	0	Ditto	Cotton	a 1 0 0	6	0	0								
2	0	Khujjeea	Jhooar		2	0	0								
3	0	Puttcea	Ditto	a 2 0 0	6	0	0								
44	10				62	0	0	42	10				54	0	0

No. 66.—Nuddoua Gerteeea—9 Beegahs—Rs. 18.

9	0	Mutteeara	Jhooar	a 2 0 0	18	0	0	

No. 67.—Sudha Abusty—10 Beegahs—Rs. 18.

10	0	Umleekhet	Jhooar		18	0	0	

No. 68.—Mucka Abusty—25 Beegahs 15 Bis.—Rs. 36.

3	15	Pichwarrie	Cotton		13	0	0	
9	0	Mooreea Dao	Jhooar	a 0 12 0	7	8	0	
7	0	Gooler tull	Ditto		8	0	0	
6	0	Puttcea	Ditto		7	8	0	
25	15				36	0	0	

No. 69—Gyadeen Brahmin—7 Beegahs—Rs. 5.

7	0	Puttcea	Jhooar		5	0	0	

No. 70.—Pramesookh Abusty—8 Beegahs—Rs. 4 8.

8	0	Puttcea	Cotton		4	8	0	

No. 71.—Muttra Abusty—8 Beegahs—Rs. 11.

8	0	Sowlewallooo	Jhooar		11	0	0	

No. 72.—Himma Thakoor—2 Beegahs 10 Bis.—Rs. 8.

2	10	Pairroah	Cotton		8	0	0	

No. 73.—Suddasookh Abusty—8 Beegahs—Rs. 8 4.

8	0	Puttcea	Cotton & Jhooar		8	4	0	

No. 74.—Sookloo Sookul—8 Beegahs—Rs. 7.

8	0	Puttcea	Jhooar		7	0	0	

No. 75—Chota Hajum—5 Beegahs—Rs. 7.

					5	0	Chilleehar	7 0 0

No. 76.—Nyne Poomaur—38 Beegahs 10 Bis.—Rs. 67.

11	0	Uckowreea	Jhooar	a 1 8 0	16	8	0	13	0	Cussary	Barley	a 2 0 0	26	0	0
2	0	Cussarry	Cotton	a 2 0 0	4	0	0	2	0	Pichwar	Ditto		3	0	0
8	0	Ditto	Sugar Cane	a 2 0 0	16	0	0							0	0
1	0	Pichwar	Cotton		1	0	0							0	0
1	10	Pauper	Paddy		0	8	0							0	0
23	10				38	0	0	15	0				29	0	0

No. 4.—MEHR'KUTTEE.

No. 77.—Sawah Bhuddoreea—30 Beegahs—Rs. 44 4.

KHURREEF. RUBEE.

Beegahs.	Biswas.	Names of Fields.	Crops.	Rate per Beegah.	Total Rate.			Beegahs.	Biswas.	Names of Fields.	Crops.	Rate per Beegah.	Total Rate.
11	0	Bumheea,	Jhoonr,		15	0	0						
8	0	Uckoweea	Ditto		7	0	0						
6	0	Putteeda,	Cotton	a 2 0 0	12	0	0						
5	0	Ditto	Jhoonr,	a 1 4 0	6	4							
30	0				40	4							

No. 78.—Gerwur Thakoor—8 Beegahs—Rs. 10.

5		Khemeu-waloo	Cotton		6	4	0	3	0	Khemeu-walloo	Barley		3	12	0

No. 79.—Goomaun Thakoor—15 Beegahs—Rs. 21.

6	0	Putteea	Jhoonr	a 1 8 0	9	0	0								
9	0	Dhurawal-loo	Ditto		12	0	0								
15					21										

No. 80.—Gudja Doba—13 Beegahs—Rs. 25 8.

10	0	Bumree,	Cotton		24	0	0	3	0	Turraee	Barley		1	8	0

No. 81.—Muttra Doba—6 Beegahs—Rs. 4.

6	0	Ghoriah	Jhoonr		4	0	0								

No. 82.—Bussanta Kaulchee—7 Beegahs—Rs. 17.

								7	0	Puteear	Barley		17	0	0

No. 83.—Dilla Tewarry—27 Beegahs—Rs. 29.

6	0	Putteea	Jhoonr	a 1 0 0	7	0	0	7	0	Simra	Barley	a 1 0 0	7	0	0
9	0	Ditto	Ditto		11	0	0								
5	0	Simra	Ditto	a 1 0 0	5	0	0								
20					22	0	0	7					7	0	0

No. 84.—Dhuchu Teebeddy—6 Beegahs—Rs. 3.

6	0	Puttoea	Boot Gram		3	0	0								

No. 85.—Bucktowry Thakoor—9 Beegahs 5 Bis.—Rs. 23 8.

6	0	Puteeear	Sugar Cane		14	0	0	8	0	Puteeear	Barley	a 3 0 0	9	0	0
								0	5	Khullowa	Ditto		0	8	0

No. 86.—Gyadeen Abusty—9 Beegah:—Rs. 13.

9	0	Putteea	Jhoonr		13	0	0								

No. 87.—Sittull Thakoor—7 Beegahs—Rs. 8 4.

7	0	Putteea	Jhoonr		8	4	0								

No. 4.—MEHR KUTTEE.

No. 88.—Munsook Thakoor—60 Beegahs—Rs. 104 8.

KHURREEF.									RUBEEE.								
Beegahs.	Biswas.	Names of Fields.	Crops.	Rate per Beegah.	Total Rate.			Beegahs.	Biswas.	Names of Fields.	Crops.	Rate per Beegah.	Total Rate.		
2	0	Kuckraree	Sugar Cane		5	8	0	3	0	Putteear	Wheat	a 2 8 0	7	8	0
5	0	Koorah	Ditto	a 2 8 0	12	8	0	5	0	Ditto	Ditto	a 2 8 0	12	8	0
7	0	Khararah	Cotton	a 1 8 0	10	8	0	6	0	Ditto	Ditto	a 2 8 0	15	0	0
10	0	Mutteeara	Jhooar	a 1 4 0	12	8	0	1	5	Pairroah	Barley	a 2 8 0	3	2	0
4	0	Osserharra	Ditto	a 0 12 0	3	0	0	1	15	Turraee Turseek	Ditto		2	10	0
6	0	Buttha	Ditto	a 1 4 0	7	8	0	5	0	Buttha	Ditto	a 1 4 0	6	4	0
4	0	Nimkhet	Ditto	a 1 8 0	6	0	0	0	0						
38	0				57	8	0	22	0				47	0	0

No. 89.—Punchum Thakoor—31 Beegahs 5 Bis.—Rs. 45 8.

4	0	Khemna-walloo	Jhooar	a 1 0 0	4	0	0	6	5	Putteear	Wheat		14	0	0
6	0	Saikhee	Ditto	a 1 0 0	6	0	0	4	0	Kauchee-keeaur	Barley		6	0	0
4	0	Pussyha	Cotton	a 2 2 0	8	8	0								
7	0	Mujehar	Jhooar	a 1 0 0	7	0	0								
21	0				25	8	0	10	5				20	0	0

No. 90.—Sheodeen Bhaut—10 Beegahs—Rs. 10.

4	0	Gooncur-walloo	Cotton	a 1 1 0	4	4	0
4	0	Osserhana	Jhooar	a 1 0 0	4	0	0
2	0	Khujjeea	Ditto		1	12	0
10	0				10	0	0

No. 91.—Sobha Shaingur—138 Beegahs 12 Bis.—Rs. 221 11.

4	0	Cherraee	Tobacco	a 4 0 0	16	0	0	2	0	Khujjeea	Wheat	a 1 8 0	3	0	0
4	0	Tootha	Sugar Cane	a 2 0 0	8	0	0	5	0	Teggoda	Ditto	a 2 0 0	10	0	0
6	0	Hurdeea	Jhooar		10	0	0	5	0	Mohoee	Barley	a 2 0 0	10	0	0
7	0	Pilloha	Ditto		3	0	0	2	0	Khujjeea	Ditto	a 2 0 0	4	0	0
6	0	Chimna-walloo	Ditto	a 0 12 0	4	8	0	4	0	Mohoee	Ditto	a 1 12 0	7	0	0
4	0	Paitheeha	Ditto	a 1 8 0	6	0	0	7	0	Mujehar	Ditto	a 1 8 0	10	8	0
4	0	Mutteeara	Ditto	a 0 12 0	3	0	0	10	0	Bannia-walloo	Ditto		13	8	0
3	0	Buttha	Ditto	a 0 12 0	2	4	0	3	8	Bumrah	Ditto		10	8	0
4	0	Totha Khujjeea	Sugar Cane		7	8	0	1	5	Pairroah	Ditto		2	12	0
6	0	Toorkeea	Ditto		13	0	0	1	5	Ditto	Ditto		2	12	0
7	0	Khurrarah	Cotton		10	4	0	1	7	Ditto	Ditto		3	0	0
6	0	Mutteeara	Jhooar	a 1 0 0	6	0	0	1	15	Turraee Turseek	Ditto		2	6	0
4	0	Bellowa	Ditto	a 2 8 0	10	0	0	2	0	Buttha	Ditto	a 1 8 0	3	0	0
6	0	Puckerreea	Ditto		4	0	0	1	5	Pairroa	Ditto	a 3 0 0	3	12	0
0	10	Pauper	Paddy		0	9	0	2	0	Khujjeea	Ditto	a 2 8 0	5	0	0
5	0	Cherroa-walloo	Ditto		1	0	0								
4	0	Bhuggoa	Cotton	a 2 0 0	8	0	0								
3	0	Putteea	Sugar Cane	a 2 8 0	7	8	0								
7	0	Ditto	Jhooar		8	8	0								
0	17	Bumerha	Cotton		1	8	0								
89	7				130	9	0	49	5				91	2	0

No. 4.—MEHR KUTTEE.

No. 92.—Punnooa Bearer—Tank—Rs. 7.—Singarawalla.

KHURREEF.						RUBBEE.					
Beegahs.	*Biswas.*	*Names of Fields.*	*Crops.*	*Rate per Beegah.*	*Total Rate.*	*Beegahs.*	*Biswas.*	*Names of Fields.*	*Crops.*	*Rate per Beegah.*	*Total Rate.*
No. 93.—Gopaul Carpenter—11 Biswas—9 Annas.											
0	11	Pauper	Paddy		0 9 0						
No. 94.—Nuggoa Gerereea—1 Beegah 5 Bis.—Rs. 1 4.											
1	5	Pauper	Paddy		1 4 0						
No. 95.—Chedda Thakoor—1 Beegah—Rupee 1.											
1	0	Pauper	Paddy		1 0 0						
No. 96.—Mainooa Dhanooke—Tank—Rs. 10.—Fishseller.											
No. 97.—Bhowlee—84 Beegahs—Rs. 10 4.											
84	0	Oord and Boot Gram			10 4 0						

No. 5.—TUCCAVEE ACCOUNT.

Names of Ryots.	*Advanced in July.*			*Interest.*			*Total Rupees.*		
Gungooa Choomaur,	1	0	0		4	0	1	4	0
Jungy Thakoor,	1	8	0		6	0	1	14	0
Bussona Choomaur,	9	8	0	2	6	0	11	14	0
Bussoun Gerrereea,	5	3	0	1	4	3	6	8	3
Koossurma Choomaur,	22	0	0	5	8	0	27	8	0
Doorjun Choomaur,	12	0	0	3	0	0	15	4	0
Muckee Abusty,	6	12	0	1	11	0	8	7	0
Dulloa Choomaur,	7	0	0	1	12	0	8	12	0
Sheone Gerrereea,	1	0	0		4	0	1	4	0
Ramkissen ditto,		10	0		2	6		12	6
Sittul Tewarry,	6	12	0	1	11	0	8	7	0
Nuddoa Gerrereea,	5	0	0	1	4	0	6	4	0
Bussunt Kautchee,	7	0	0	1	12	0	8	12	0
Gyadeen Abusty,		8	0		2	0		10	0
Munssook Thakoor,	12	0	0	3	0	0	15	0	0
Sobha Shaingur,	50	0	9	12	8	0	62	8	0
Bhaug Bullee Thakoor,	5	0	0	1	4	0	6	4	0
Muggoa Gerrereea,	3	12	0		15	0	4	11	0
Raja Tewarry,	3	0	0		12	0	3	12	0
Cheyn Gerrereea,		3	3			9		4	0
Nyne Poomaur,	4	0	0	1	0	0	5	0	0
Total Rupees,	163	12	9	40	14	6	204	11	9

No. 6.—BHAOOLEE.

Names of Ryots.	Beegahs.	Names of Fields.	Crops.	Total Produce.	Original Share of the Ryot.	Original Share of Government.	A deduction from the Ryot for Expense.	Total taken by Government.	Total Rs.		
Muckee Abusty, ...	9	Putteea, ...	6 Maunds Oord,	16 Maunds,	8 Maunds,	8 Maunds,	1 Maund,	9 Maunds,			
Ditto, ...	15	Gooriah, ...	10 Ditto ditto,								
Mumsook Thakoor, ..	6	Puckerea, ...	4 Maunds Oord, ...	.....	2 Maunds,	2 Maunds,	— 10 Seers,	2 Mds. 10 Srs.			
Sobha Shaingur, ...	9	Puckerea, ...	7 Maunds Oord,	10 Maunds,	5 Maunds,	5 Maunds,	— 25 Seers,	5 Mds. 25 Srs.			
Ditto, ...	4	Ditto, ...	3 Ditto ditto,								
Mokum Thakoor, ...	9	Putteea, ...	7 Maunds Oord, ...	7 Maunds,	3 Mds. 20 Srs.	3 Mds. 20 Srs.	— 37½ Seers,	3 Mds. 37½ Srs.			
Doorga Patuck, ...	6	Putteea, ...	3 Maunds Oord,	6 Maunds,	3 Maunds,	3 Maunds,	— 15 Seers,	3 Mds. 15 Srs.			
Ditto, ...	6	Munjehar, ...	3 Ditto ditto,								
Sheedoss Tewarry, ..	8	Oossarana, ..	5 Maunds Oord, ...	.....	2 Mds. 20 Srs.	2 Mds. 20 Srs.	— 12½ Seers,	2 Mds. 32½ Srs.			
Kishore Abusty, ...	3	Koomra, ...	2 Maunds Boot Gram, ..	.....	1 Maund,	1 Maund,	— 5 Seers,	1 Md. 5 Seers.			
Sawah Bhuddoreea, .	5	Putteea, ...	3 Mds. 20 Seers Oord,	6 Maunds,	3 Maunds,	3 Maunds,	— 15 Seers,	3 Mds. 15 Srs.			
Ditto, ...	4	Angnowalla, .	2 Ditto 20 ditto ditto,								
Total,	84		56 Maunds,		28 Maunds,	28 Maunds,	3 Mds. 20 Srs,	* 31 Mds. 20 Srs.	10	4	3

* 30 Maunds 15 Seers Oord, at 3 Maunds 4 Seers per Rupee, ... 9 13 3
1 Maund 5 Seers Boot Gram, at 2 Maunds 30 Seers per Rupee, ... 0 7 0

31 Maunds 20 Seers Rs. 10 4 3

No. 7.—TUTTIUR.

Numbers.	Names of Ryots.	Beegahs.	Biswas.	Rs	A.	P.	Dhanny.			Nimannee.			Batta.			Tuccavee.			Balance.			Total Rupees.			Recovered			Total Balance.		
1	Bhona Choomaur,	11	0	18	8	0					9	3		6	9							19	7	6	19	7	6			
2	Doorga Patuck,	60	0	80	2	0				1	7	0		14	0							82	7	0	81	7	0		15	0
3	Murdun Thakoor,	13	5	16	0	0					8	0		4	0							16	12	0	16	12	0			
4	Budloo Thakoor,	40	2	64	3	6	4	0	0	2	0	0		9	6							70	13	0	70	13	0			
5	Hernauth Kautchee,	19	12	54	8	0				1	11	0		10	0							56	13	0	56	13	0			
6	Joorah Kautchee,	21	17	58	0	0				1	13	0	1	2	0					2	0	61	1	0	61	1	0			
7	Baujy Thakoor,	19	5	34	8	0				1	1	3		9	0							36	2	3	35	12	0		6	3
8	Gunga Thakoor,	25	4	51	0	0		4	0	1	9	6		8	0							53	5	6	51	12	0	1	9	6
9	Sheodeen Tewarry,	18	0	28	0	0																28	0	0	28	0	0			
10	Booroah Choomaur,	17	11	19	8	0		9	0		9	6		9	6	1	4	0				22	8	0	22	8	0			
11	Jungy Thakoor,	50	0	70	4	0				2	3	0		9	0	1	14	0				74	14	0	74	14	0			
12	Busna Choomaur,	16	10	26	0	0					13	0		13	0	11	14	0				39	8	0	19	8	0	20	0	0
13	Bussona Gerrereea,	24	1	27	0	0	1	5	0		13	6		6	0	6	8	3				36	0	9	36	0	9			
14	Uchull Thakoor,	8	0	9	8	0					4	9		4	0							10	0	9	10	0	9			
15	Uppa Thakoor,	16	2	12	0	0					6	0		6	0							12	0	0	12	12	0			
16	Gerwar Thakoor,	14	5	26	0	0					13	0		8	0							27	5	0	27	5	0			
17	Muckna Choomaur,	13	0	18	0	0					9	0		9	0							19	2	0	19	2	0			
18	Cossy Choomaur,	50	5	80	0	0				2	8	0	1	8	0	27	8	0		2	9	111	10	9	51	0	0	60	10	9
19	Doorjun Choomaur,	57	15	115	8	0	1	15	0	3	9	6	8	9	6	15	0	0				139	10	0	139	10	0			
20	Doorjun Gerrereea,	4	0	8	8	0					4	3		4	3							9	0	6	5	0	0	4	0	6
21	Hollassy ditto,	13	7	11	0	0	1	5	0		5	6		4	0							12	11	6	10	2	0	2	2	6
22	Sunker Abusty,	14	0	20	0	0								10	0							20	10	0	20	10	0			
23	Cherroa Choomaur,	15	0	29	12	0	1	0	0		15	0		15	0							32	10	0	32	10	0			
24	Dhurmoa Kautchee,	2	10	4	8	0					2	3		2	3							4	12	6	1	0	0	3	12	6
25	Mucky Abusty,	52	10	95	4	0				2	1	0		8	6	8	7	3				106	4	9	106	4	9			
26	Suddha Oppaidah,	47	5	46	12	0				1	7	3			9							48	4	0	48	4	0			
27	Joorah Choomaur,	1	0	1	0	0						6							1	8	0	2	8	6		0	0	2	8	6
28	Dulloa ditto,	33	0	51	8	0	1	0	0	1	9	9		14	0	8	12	0				63	11	9	63	11	9			
29	Bhicka Moossulmaun,	15	0	17	10	0								8	6					6	3	18	3	9	13	13	0	4	11	9
	Carried over....	693	6	1094	7	6	11	6	0	30	5	0	18	0	3	81	3	6	2	3	0	1237	1	9	1136	2	6	101	5	3

No. 7.—TUTTHUR.

Numbers.	Names of Ryots.	Beegahs.	Biswas.	Rs.	A.	P.	Dhanny.			Nimanny.			Batta.			Tuccavee.			Balance.			Total Rupees.			Recovered.			Total Balance.		
	Brought over,	693	6	1094	7	6	11	6	0	30	5	0	18	0	3	81	3	6	2	3	0	1287	1	9	1136	2	6	101	5	3
30	Bussoun Kautchee,	10	2	27	12	0					14	0		5	6							28	15	6	28	15	6			
31	Mockum Thakoor,	5	0	7	0	0					3	6										7	3	6	7	3	6			
32	Ohmed ditto,	12	0	21	0	0					10	6		8	0							22	2	6	22	0	0		2	6
33	Cheyn Gerrereea,	9	10	10	0	0											4					10	4	0	10	4	0			
34	Merroa Dhoby,	5	0	7	8	0					4			4	0							11	0	0	11	0	0			
35	Nuttooa Dhonooke,	4	0	8	0	0					1	6		1	6							3	3	0	3	0	0		3	0
36	Bhicka Patuck,	44	5	74	0	0				2	5	0		12	6							77	1	6	75	8	0	1	9	6
37	Sewnee Gerrereea,	49	10	79	6	0	5	0	0	2	8	0	1	14	0	1	4					90	0	0	90	0	0			
38	Doorga Abusty,	13	0	21	0	0																21	0	0	21	0	0			
39	Subsookh Patuck,	8	0	8	12	0					4	3		2	0							9	2	3	9	0	0		2	3
40	Daina Gerrerea,	4	0	8	0	0					4	0										8	4	0	8	4	0			
41	Persaud ditto,	13	0	15	0	0					7	6		7	6							15	15	0	15	15	0			
42	Gujjeea Dhoby,	11	0	13	12	0					7	0		6	6							14	3	0	14	3	0		3	0
43	Gungadeen Tewarry,	6	0	9	0	0																9	0	0	9	0	0			
44	Dherja Abusty,	13	0	19	0	0																19	0	0	19	0	0			
45	Budloo Hajum,	10	0	7	0	0					3	6		2	6							7	6	0	7	0	0		6	0
46	Debbydeen Bhat,	3	0	3	0	0					1	6		1	6							3	3	0	3	0	0		3	0
47	Gujjooa Load,	7	0	14	0	0																14	0	0	14	0	0			
48	Bennypersaud Ogunhothree,	4	10	8	8	0					4	0		4	0							8	0	0	8	1	0			
49	Sewrakhun ditto,	6	0	7	0	0					3	6		4	6							7	8	0	6	14	0		10	0
50	Ghunsam ditto,	19	0	18	0	0					9	0										18	9	0	18	9	0			
51	Sheogollam Bhat,	4	0	8	0	0																8	0	0	8	0	0			
52	Gungadeen Doba,	11	0	21	0	0					10	6										21	10	6	21	10	6			
53	Sobha Misser,	11	10	29	8	0					14	6										30	6	6	28	6	6	2	0	0
54	(A) Dabba Abusty,	6	8	11	14	0					2	0										12	0	0	12	0	0			
54	Gungaden Ogunhothree,	17	0	34	0	0					9	6								9	3	35	2	9	35	0	0		2	9
55	Dharkee Bhuddoreea,	3	0	9	0	0					4	6							4	2	0	13	6	6	5	15	0	7	7	6
56	Ramkissen Gerrereea,	15	18	35	4	0		14	0	1	1	6	1	3	6		10			15	3	40	0	3	20	0	0	20	0	3
57	Seodeen Patuck,	5	0	6	4	0					3	0										6	7	0	6	7	0			
	Carried over,	1017	19	1630	15	6	17	4	0	37	9	3	24	13	9	83	5	6	7	13	6	1807	0	0	1673	8	6	134	7	6

No. 7.—TUTTIJUR.

Numbers.	Names of Ryots.	Beegahs.	Biswas.	Rs	A	P.	Dhanny.			Nimanny.			Batta.			Tuccavee.			Balance.			Total Rupees.			Recovered.			Balance.		
	Brought over,	1017	19	1639	15	6	17	4	0	37	9	3	24	13	9	83	5	6	7	13	6	1807	0	0	1673	8	6	134	7	6
58	Chitta Thakoor,	10	0	17	0	0					8	6							6	0	0	23	8	6	17	8	0	6	0	6
59	Buxy ditto,	7	1	12	0	0					6	0										12	6	0	12	6	0			
60	Radha Abusty,	12	0	6	0	0					3	0										6	3	0	6	0	0		3	0
61	Sookloll Tewarry,	2	0	3	0	0																3	0	0	2	0	0	1	0	0
62	Kisore Abusty,	6	0	5	8	0					2	9										5	10	9	5	10	9			
63	Sittull Tewarry,	87	0	116	0	0				3	10	0		9	6	8	7	0				128	10	6	128	10	6			
64	Nundooa Gerrereea,	9	0	18	0	0					9	0		9	0	6	4	0				25	6	0	14	0	0	11	6	0
65	Sudda Abusty,	10	0	18	0	0																18	0	0	18	0	0			
66	Mucka ditto,	25	15	36	0	0																36	0	0	35	12	0		4	0
67	Gyadeen Sam,	7	0	5	0	0																5	0	0	5	0	0			
68	Pramesook Abusty,	8	0	4	8	0																4	8	0	4	8	0			
69	Muttra ditto,	8	0	11	0	0																11	0	0	11	0	0			
70	Himma Thakoor,	2	10	8	0	0					4	0										8	4	0	6	12	0	1	8	0
71	Suddasookh Abusty,	8	0	8	4	0																8	4	0	8	4	0			
72	Sooklo Sookul,	8	0	7	0	0					3	6		1	6							7	5	0	7	5	0			
73	Chotta Hajum,	5	0	7	0	0					3	6		3	6							7	7	0	7	7	0			
74	Naine Poomaur,	38	10	67	0	0				2	1	6				5	0	0				74	1	6	73	0	0	1	1	6
75	Sawah Bhuddoreea,	30	0	40	4	0				1	4	0		9	0							42	1	0	42	1	0			
76	Girwar Thakoor,	8	0	10	0	0					4	6		4	6				15	9	3	26	2	3	9	8	0	16	10	3
77	Goomaun ditto,	15	0	21	0	0					10	6		10	6							22	5	0	21	0	0	1	5	0
78	Muttra Doba,	6	0	4	0	0					2	0										4	2	0	4	0	0		2	0
79	Bussunt Kautchee,	7	0	17	0	0					8	0		8	0	8	12	0		11	0	27	7	0	14	12	6	12	10	6
80	Dilla Tewarry,	27	0	29	0	0					14	6		10	0							30	8	6	28	0	0	2	8	6
81	Dhucka Terbeddy,	6	0	3	0	0																3	0	0	3	0	0			
82	Bucktowry Thakoor,	9	5	23	8	0					13	3							172	9	0	196	14	3	24	0	0	172	14	3
83	Gyadeen Abusty,	9	0	13	0	0														10	0	13	10	0	13	0	0		10	0
84	Sittull Thakoor,	7	0	8	4	0					4	0										8	8	0	8	0	0		8	0
85	Munsook Thakoor,	60	0	104	8	0				3	4	0	3	0	0	15	0	0				125	12	0	117	12	0	8	0	0
86	Punchum Thakoor,	31	5	45	8	0				1	7	0	1	0	0							47	15	0	47	8	0		7	0
87	Sewdeen Bhat,	10	0	10	0	0					5	0										10	5	0	10	0	0		5	0
88	Sobha Shaingur,	138	12	221	2	0		9	0	6	15	0	6	5	0	62	8	0				297	7	0	259	7	0	38	0	0
	Carried over,	1635	16	2539	5	6	17	13	0	62	10	9	34	4	3	189	4	6	2[illegible]3	4	9	3057	11	3	2638	12	3	409	0	0

No. 7.—TUTTHUR.

Numbers.	Names of Ryots.	Beeghs.	Biswas.	Rs.	A.	P.	Dhanny.			Nimanny.			Batta.			Tuccavee.			Balance.			Total Rupees.			Recovered.			Balance.		
	Brought over,	1635	16	2592	5	6	17	13	0	62	10	9	39	4	3	189	4	6	203	4	9	3057	11	3	2638	12	3	409	0	0
89	Sewbux Coite,	30	2	36	0	0																36	0	0	36	0				
90	Gujjee Doba,	13	0	25	8	0					13	0		8	0							26	13	0	15	0		11	13	0
91	Punnooa Bearer,	Singhara		7	0	0																7	0	0	7	0				
92	Gopaul Carpenter,		11					9	0														9	0		9				
93	Nungoa Gerrereea,	1	5				1	4	0													1	4	0	1	0			4	0
94	Mainooa Dhanooke, Fish			10	0	0																10	0	0	10	0				
95	Chedda Thakoor,	1					1	0	0													1	0	0	1	0				
96	Buttaee,	84		10	4	3																10	4	3	10	4	3			
97	Muckooa Gerrereea,															4	11	0				4	11	0	3	0	0	1	11	0
	Debby Thakoor,																		1	4	0	1	4	0				1	4	0
	Rogonauth Abusty,																			14	0		14	0					14	0
	Bohun Coite,																		10	5	6	10	5	6				10	5	6
	Busty ditto,																		117	0	0	117	0	0				117	0	0
	Jhubber Bhodereea,																		8	15	3	8	15	3				8	15	3
	Bhicka Bucktowry,																		6	11	3	6	11	3				6	11	3
	Myne Tewarry,																		19	13	0	19	13	0				19	13	0
	Gyadeen Thakoor,																		2	7	0	2	7	0				2	7	0
	Goomaun Baujpie,																		1	2	0	1	2	0				1	2	0
	Kurlee Thakoor,																			14	3		14	3					14	3
	Goorbux Misser,																			15	0		15	0					15	0
	Bhaug Bullee,	These are debts of a former year to the Estate from deceased and absconded Ryots.														6	4	0	49	1	9	55	5	9				55	5	9
	Gerwar Chowan,																		7	6	0	7	6	0				7	6	0
	Munna Sheingur,																		20	5	0	20	5	0				20	5	0
	Dhuuka Abusty,																		1	3	0	1	3	0				1	3	0
	Gopaul ditto,																		7	3	6	7	3	6				7	3	6
	Nynesookh Terbedy,																		1	4	0	1	4	0				1	4	0
	Muckun Ogunhothre,																		5	10	0	5	10	0				5	10	0
	Newal Thakoor,																			10	0		10	0					10	0
	Lodhee Bhaut,																			6	3		6	3					6	3
	Sookhoo,																			7	6		7	6					7	6
	Raja Tewarry,															3	12	0	3	12	0	3	12	0				3	12	0
	Golaub ditto,																		31	5	0	31	5	0				31	5	0
	Grand Total,	1765	14	2619	1	9	20	10	0	69	9	6	40	2	6	204	0	0	498	5	3	3451	15	0	2722	9	6	729	3	6

No. 8.—ROZ NAMAH.

Konar.	Receipts.	Sa. Rs.	As.	Ps.	Sa Rs.	As.	Ps.	Konar.	Disbursements.	Sa Rs	As.	Ps.	Sa. Rs.	As.	Ps.
25	To Received from Bithergoun, -							25	By Cash paid to the Govt. Treasury - .	10	0	0			
	" Do. Sheonee Gerereea, - - .	2	0	0					" Paid Bhaet to Meer Tehseeldar	1	0	0			
	" Do. Settull Tewarry, - -	2	0	0					" Do. for Wheat, -	2	0	0			
	" Do. Joora Kautchee, - .	1	0	0					" Do. to Chupprassy, - -	0	6	0			
					5	0	0		" Do to Taylor, -	0	8	0			
	* Detail omitted								" Do. for country paper, -	0	3	0			
	" Received from Toornah, - .	9	0	0	9	0	0		" Do. Batta, -	0	3	0			
	" Cash borrowed,				1	5	0		" Do. for Khoraky	0	1	0			
													14	5	0
					15	5	0		Balance	0	0	0	1	0	0
	* Note. The Cash account of several villages are often kept in the same book. Toornah is a contiguous village and the property of the same person, The accounts of the lands are, necessarily must b the case, kept seperate.								Fd. Sa. Rs.				15	5	0
	Fd. Sa. Rs				15	5	0								

	Brought over				1	0	0	30	By Cash paid to the Government Treasury, -	180	0	0			
30	To Received from Bithergoun, -								" Paid Podhar, -	1	0	0			
	" Do. Gyadeen Abusty, - -	1	0	0					" Do. Tullabana,	0	8	0			
	" Cherroa Choomaur, - -	4	0	0					" Do Rutten Tewarry, - -	1	0	0			
	" Do. Hollassy Gerereea, - -	2	0	0					" Do. Sallutbux Sepoy, - -	1	0	0			
	" Do. Gyadeen Abusty, . .	2	0	0					" Do. Nuzzur to Darogah, -	5	0	0			
	" Do. Sheodeen, -	4	0	0					" Do. Bricklayer,	3	0	0			
	" Do. Doorga Abusty, - - .	4	0	0					" Do. Gunnus Bux	1	0	0			
	" Do. Muttra do.	2	0	0					" Do. for Boot Gram,	1	0	0			
	" Do. Gingadeen Ogunhothree, -	4	0	0					" Do for Country paper, - -	0	8	0			
	" Do. Sookloll Sookul, -	2	0	0					" Do. Batta, -	4	0	0			
	" Budloll Thakoor,	4	0	0					" Ditto Odainuth Tewarry, -	20	0	0			
	" Do. Abusty,	2	0	0					" Do. Tuccavee to Bussunt Kautchee,-	3	0	0			
	" Do. Baujy Thakoor, -	5	0	0											
	Carried over Rs	36	0	0					Carried over Rs.	221	0	0			

No. 8.—ROZ NAMAH.

Koor.	Receipt.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.	Koor.	Disbursements.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.
	Brought over Rs.	36	0	0	1	0	0	7	Brought over Rs.				221	0	0
7	To Doorjun Choomaur,	12	0	0											
	" Gurribba Thakoor,	4	0	0											
	" Gungoa Chomar,	4	0	0											
	" Uchull Thakoor,	2	0	0											
	" Mucky Abusty,	4	0	0											
	" Jungy Thakoor,	3	0	0											
	" Prame Sookh Abusty,	1	0	0											
	" Suddah Oppaidah,	5	0	0					Balance				4	0	0
	" Chenneea Gerrereea,	2	0	0											
	" Mucka Abusty,	5	0	0											
	" Bheckah Patuck.	8	0	0											
	" Doorga do.	6	0	0											
	" Sheonee Gerrereea,	8	0	0											
	" Sittul Tewarry,	13	0	0											
	" Gudjea Dhoby,	2	0	0											
	" Punchum Thakoor,	5	0	0											
	" Himma Thakoor,	2	0	0											
	" Gunga Thakoor,	6	0	0											
	" Hernaut Kautchee,	3	0	0											
	" Ramkissen Gerrereea,	4	0	0											
	" Bussona Kautchee,	2	0	0											
	" Naine Poomaur,	5	0	0											
	" Suddasook Abusty,	2	0	0											
	" Murdaun Thakoor,	3	0	0											
	" Sawah Bhuddorea,	7	0	0											
	" Dulloa Choomaur,	4	0	0											
					161	0	0								
	Received from Toornah,				63	0	0								
	Fd. Sa. Rs.				225	0	0		Fd. Sa. Rs.				225	0	0

No. 8.—ROZ NAMAH.

Kartic	Receipts.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.	Kart.	Disbursements.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.
	Balance bt. over				4	0	0	10	By paid to Mahomed Bux,	1	0	0			
	To received from Gungadeen Doba	2	0	0					" do. Charity,	1	0	0			
	" do. Ghansam,	3	0	0					" do. Sallarbux,	1	0	0			
	" do. Gudjooa Doba	2	0	0					" do. for Pooja,	1	0	0			
	" do. Gudjooa Doba	2	0	0					" do. Cossynauth,	1	0	0			
	" do. Bhona Chomaur,	2	0	0					" do. for Wheat,	5	0	0			
	" do. Benny Persaud,	2	0	0					" do. Gunnus Bux,	4	0	0			
	" do. Dherja Abusty,	3	0	0					" do. Odainuth Tewarry,	5	0	0			
	" do. Debba Abusty,	1	0	0									19	0	0
	" do. Goomaun Thakoor,	4	0	0					Balance,				23	0	0
	" do. Jhoora Kautchee,	4	0	0											
	" do. Jungy Thakoor,	4	0	0											
					30	0	0								
	" Received from Toornah,				8	0	0								
	Fd. Sa. Rs.				42	0	0			Fd. Sa. Rs.			42	0	0
Aghun.	Balance bt. over				23	0	0	Aghun.	By paid to the Govt. Treasury,	373	8	0			
20	To received from Muttra Abusty,	2	0	0				10	" do. to Molvai Sahib,	6	0	0			
	" do. Ghansam,	2	0	0					" do. to Adawlut Dewan,	4	0	0			
	" do. Seorakhun Ojunhothee,	3	0	0					" do. to Sheole Darogah,	5	0	0			
	" do. Jungy Thakoor,	3	0	0					" do. Saliurbux Peon,	0	2	6			
	" do Sittul Tewarry	14	0	0					" do. Hajum,	0	1	6			
	" do. Gudjea Doby	3	0	0					" do. for Country paper,	0	6	0			
	" Sobha Misser,	5	0	0					" do. Cooly hire,	1	0	0			
	" Hernaut Kautchee,	3	0	0					" do. Batta,	5	0	0			
	" do. Cherroa Chomaur,	3	0	0					" do. to Beggars,	1	0	0			
	" do. Sheodeen Tewarry,	6	0	0					" do. Bustyram Putwarrie,	2	0	0			
	" do. Suddasook Abusty,	2	0	0					" do. Sheololl Thakoor,	1	2	0			
	" do. Doorga Patuck,	7	0	0					" do. to Gunnes Bux,	3	5	0			
	" do. Doorga Abusty,	1	0	0					" do. Subsook Sookul,	0	2	0			
	Carried over Rs.	54	0	0	23	0	0		Carried over Rs.	402	11	0			

No. 8.—ROZ NAMAH.

Aughun	Receipts.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.	Aughun	Disbursements.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.
26	Brought over Rs	54	0	0	23	0	0	10	Brought over Rs.	402	11	0			
	To Dhurja Abusty,	2	0	0					By paid Rutta Tewarry,	0	1	0			
	" Gyaleen Abusty	3	0	0					" do for Bullocks grass,	0	4	0			
	" Bhecka Patuck,	15	0	0					" do. for Bricklayer,	1	0	0			
	" Bussona Kautchee,	1	0	0					" do. Bhowanny Bux,	60	0	0			
	" Bussona Gerereea,	8	0	0					" Lent Odainauth,	4	0	0			
	" Punchum Thakoor,	2	0	0									468	0	0
	" Bhecka Moosulman,	5	0	0											
	" Doorjun,	3	0	0											
	" Pramesook Abusty,	1	0	0											
	" Buxy Thakoor,	4	0	0											
	" Gerwar do.	4	0	0											
	" Gurribba Thakoor,	3	0	0											
	" Munsook Thakoor,	3	0	0											
	Gudja Doba,	4	0	0											
	" Ohmed Thakoor,	5	0	0											
	" Nyne Poomaur,	6	0	0											
	" Dulloon Chomar,	6	0	0											
	" Doorga Patuck,	2	0	0											
	" Mucky Abusty,	4	0	0											
	" Sobha Shungur,	2	0	0											
	" Ramkissen Gerereea,	4	0	0											
	Bucktowry Thakoor,	4	0	0											
	" Suddah Oppardah,	7	0	0											
	" Gyadeen Abusty,	1	0	0											
	" Seokloo Sookul,	1	0	0											
	" Kissore Abusty,	1	0	0											
	" Sunker Abusty,	4	0	0											
	" Uppa Thakoor,	3	0	0											
	Carried over Rs.	157	0	0	23	0	0		Carried over Rs.				468	0	0

No. 8—ROZ NAMAH.

Aughun	Receipts.	Sa. Rs.	As.	Ps.	Sa Rs.	As.	Ps.	Aughun	Disbursements	Sa. Rs	As.	Ps.	Sa. Rs	As.	Ps.
26	Brought over Rs.	157	0	0	23	0	0	10	Brought over Rs.	....	...	..	468	0	0
	To Mucka Abusty,	6	0	0											
	" Gungadeen Ogunhothree,	5	0	0											
	" Murdaun Thakoor,	2	0	0											
	" Sewree Gerrerea,	10	0	0											
	" Doorgun Choomaur,	11	0	0											
	" Gungooa Choomaur,	3	0	0											
	" Sheo Gollam Bhat,	2	0	0											
	" Sawah Bhuddoree,	9	0	0											
	" Baugee Thakoor	4	0	0											
	" Mucky Abusty,	4	0	0											
	" Sheodeen Bhat,	2	0	0											
	" Hinma Thakoor,	2	0	0											
	" Budloo Thakoor,	4	0	0											
	" Baugy Thakoor,	2	0	0											
	" Gunga Thakoor,	7	0	0											
	" Hollassy Gerreereea,	2	0	0											
	" Cossyram Choomaur,	8	0	0											
	" Goomaun Thakoor,	4	0	0											
	" Joorah Kautchee,	8	0	0											
	" Gyadeen Thakoor,	8	0	0											
	" Dhummoa Kautchee,	1	0	0											
	" Jungy Thakoor,	4	0	0											
	" Cheyd Gerreereen,	1	0	0											
	" Uppa Thakoor,	2	0	0											
	" Mokum Thakoor,	1	0	0											
					259	0	0								
	Received from Toorna, ...	...	...	...	143	0	0								
					125	0	0								
	Cash Borrowed	...	.	..	43	0	0								
	Fd. Sa. Rs.	...	...	..	468	0	0		Fd. Sa. Rs.	.....	...	..	468	0	0

No. 8.—ROZ NAMAH.

Aughun.	Receipts.	Rs. Sa.	As.	Ps.	Sa.. Rs.	As.	Ps	Pouse.	Disbursements.	Rs. Sa.	As.	Ps.	Sa. Rs.	As.	Ps.
20	To received from Bussoun Gerreea, - -	2	0	0				11	By paid in Government Treasury, -	300	0	0			
	" Doorjun Gerreea, - -	2	0	0					" do. to Sallarbut,	2	0	0			
	" Ran kissen do. -	5	0	0					" do. Batta on 300 Rs. -	5	0	0			
	" Sookloo Sookul,	3	0	0					" do. Bhowanny bux, - -	9	0	0			
	" Sheodeen Tewary	6	0	0					" do. for Ghee, .	1	0	0			
	" Gungadeen Doba	2	0	0					" do. Charity, .	1	0	0			
	" Suddassook Abusty, .	2	0	0					" Ruttun Tewarry,	1	0	0			
	" Kissore Abusty,	3	0	0					" do. Busty Ram,	2	0	0			
	" Sewnee Gerreea, - -	15	0	0					" Bhowanny Bux,	153	0	0			
	" Doorga Abusty,	4	0	0					Tuccavee to Sobha Saingur, - -	52	0	0			
	" Gherroa Choomaur, - -	5	0	0					do. to Gunnes Bux	2	0	0			
	" Muckee Abusty,	3	0	0									528	0	0
	" Bhicka Patuck, -	5	0	0											
	" Gugadeen Ogunhothree. - -	6	0	0											
	" Doorga Patuck, -	7	0	0											
	" Bussoun Gerreea, - -	1	0	0											
	" Uchul Thakoor.	2	0	0											
	" Sobha Sheingur.	4	0	0											
	" Bussona Choomar, -	3	0	0											
	" Sobha Sheingur.	3	0	0											
	" Munsook Thakoor, - -	4	0	0											
	" Nundooa Gerreea, - -	4	0	0											
	" Muckna Choomar, - -	2	0	0											
	" Pelsaud Gerreea, - -	4	0	0											
	" Sewna do. -	5	0	0											
	" Hollassy do. -	1	0	0											
	" Benny Persaud, -	3	0	0											
	" Dibba Abusty, -	1	0	0											
	Carried over Rs.	105	0	0					Carried over Rs	....	....	....	528	0	0

No. 8 —ROZ NAMAH.

Aughun.	Receipts.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.	Fouse.	Disbursements.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.
26	Brought over Rs	105	0	0	0	0	0	11	Brought over Rs.	.....	...	...	528	0	0
	To received from														
	" Sudha Oppaida .	8	0	0											
	" Ghunsam Ogunhothree, . .	3	0	0											
	" Gindjoa Load, .	2	0	0											
	" Sobha Shaingur,	2	0	0											
	" Ohmed Thakoor,	5	0	0											
	" Gyadeen Abusty,	2	0	0											
	" Baujy Thakoor, .	4	0	0											
	" Uchul Thakoor,	1	0	0											
	" Gudjeea Dhoby,	3	0	0											
	" Sobha Shaingur,	3	0	0											
	" Bhicka Moosulman, . .	2	0	0											
	" Sawah Bhuddorea, . .	9	0	0											
	" Nyne Toomaur,	5	0	0											
	" Deokee Bhuddo reea, . .	3	0	0											
	" Pussna Choomaur, . .	4	0	0											
	" Uppa Thakoor, .	3	0	0											
	" Buxy ditto, .	1	0	0											
	" Doorjun Choomaur, . .	12	0	0											
	" Mucka Abusty, .	1	0	0											
	" Pramesookh do. .	1	0	0											
	" Gudja Doba, .	5	0	0											
	" Dulloa Choomar,	6	0	0											
	" Punnooa Kahar,	3	0	0											
	" Sheogollam Bhot.	2	0	0											
	" Muckna Choomaur, . .	3	0	0											
	" Juggernauth Tewarry . .	4	0	0											
	" Dhucka Terbeddy, . .	3	0	0											
	" Gunga Thakoor,	8	0	0											
	Carried over Rs.	218	0	0	0	0	0		Carried over Rs.	....	...	...	528	0	0

No. 8.—ROZ NAMAH.

Anghan.	Receipts.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.	Poose.	Disbursements.	Sa. Rs	As.	Ps.	Rs. Sa.	As	Ps.
26	Brought over Rs.	218	0	0	0	0	0	11	Brought over Rs.	....	....	....	528	0	0
	To Sudha Abusty,	2	0	0											
	" Bhicka Phutuck	4	0	0											
	" Nungoa Gerre reea, ...	1	0	0											
	" Bussoun ditto, .	2	0	0											
	" Dinnah ditto,	2	0	0											
	" Hollassy ditto,	2	0	0											
	" Mockum Thakoor, . . .	1	0	0											
	" Sittull Tewarry,	2	0	0											
	" Sheoden Patuck,	1	0	0											
	" Dhirja Abusty, .	8	0	0											
	" Mucka ditto, .	12	0	0											
	" Cossyram Choomaur, . . .	19	0	0											
	" Situll Tewarry, .	13	0	0											
	" Seoruck Ogunhothree, .	2	0	0											
	" Situll Thakoor, .	3	0	0											
	" Bhicka Patuck, .	2	0	0											
	" Gurribba Thakoor, . . .	4	0	0											
	" Uchull ditto, .	2	0	0											
	" Nuttooa Dhanooke, . . .	2	0	0											
	" Jungy Thakoor, .	4	0	0											
	" Gungooa Choomaur, . . .	3	0	0											
	" Sobha Sheingur,	3	0	0											
	" Joorah Kautchee,	4	0	0											
	" Baujy Thakoor, .	1	0	0											
	" Seodeen Bhat, .	2	0	0											
	" Himma Thakoor,	3	0	0											
	" Punchum Thakoor, . .	9	0	0											
	Carried over Rs.	326	0	0	0	0	0	11	Carried over Rs.	....	....	....	528	0	

No. 8.—ROZ NAMAH.

Aughun.	Receipts.	Sa. Rs.	As.	Ps.	Sa Rs.	As.	Ps.	Pouse.	Disbursements.	Sa Rs.	As.	Ps.	Sa. Rs.	As.	Ps.
26	Brought over Rs.	326	0	0				11	Brought over Rs.	...	...	...	528	0	0
	To Buxy Thakoor,	2	0	0											
	" Jungy ditto,	3	0	0											
	" Munsook ditto,	4	0	0											
	" Budloo ditto,	7	0	0											
	" Murdun ditto,	4	0	0					Balance,	...	...	...	3	0	0
	" Muttra Abusty,	3	0	0											
	" Mucky ditto,	5	0	0											
	" Gungadeen Doba,	2	0	0											
	" Hernauth Kantchee,	8	0	0											
	" Bhona Choomar,	3	0	0											
	" Baujy Thakoor,	1	0	0											
	" Kissen Gerrereea	2	0	0											
	" Gungadeen Ogunhothree,	2	0	0											
					368	0	0								
	Received from Toorna,	...	...	...	163	0	0								
	Fd. Sa. Rs	...	...	..	531	0	0		Fd. Sa. Rs.	...	...	...	531	0	0
Pouse.	Balance Brought over				3	0	0	Pouse.	By paid to Sallar Bux,	4	8	0			
	To received from Punchum Thakoor,	1	0	0					" Do. Bhowanny Bux,	25	0	0			
17	" Do. Dulwa Choomar,	1	0	0									29	8	0
	" Dilla Tewarry,	5	0	0											
	" Hollassy Gerreea,	2	0	0					Balance,	...	...	..	22	0	0
	" Dilla Tewarry,	3	0	0											
	" Gopaul Carpenter,	0	8	0											
	" Goomaun Thakoor,	6	0	0											
	" Debbydeen Bhat	1	0	0											
	" Persaud Gerreea,	2	0	0											
	" Bhicka Moosulman,	5	0	0											
	" Cherroa Choomaur,	1	0	0											
					27	8	0								
	Received from Torna,				21	0	0								
	Fd. Sa. Rs.	..	..	..	51	8	0		Fd. Sa. Rs.	...	...	...	51	8	

No. 8.—ROZ NAMAH.

Ponse.	Receipts.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.	Maug.	Disbursements.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.
	Balance Bt. over,				22	0	0								
26	To Mucka Abusty,	8	0	0				17	By paid in the Government Treasury, . .	296	8	0			
	" Suddha Oppaidah, . .	9	0	0					" Ditto Batta on the above, . .	4	8	0			
	" Murdun Thakoor, . .	8	0	0					" Ditto Tokeshore Coite, . .	1	0	0			
	" Gyadeen Abusty,	4	0	0					" Ditto Sallarbux peon, . .	5	0	0			
	" Ghansum Ogunhothree, . .	4	0	0					" Ditto Cawnpore ditto, . .	1	4	0			
	" Punchum Thakoor, . .	8	0	0					" Ditto for Process, . . .	0	12	0			
	" Bussoun Gerreeea, . .	5	10	0					" Ditto for Wheat,	4	10	0			
	" Gungadeen Ogunhothree, .	4	0	0					" Ditto Bustyram Putwarree, . .	33	0	0			
	" Dibba Abusty, .	1	0	0					" Ditto Tuccavee,	52	0	0			
	" Muttra ditto, .	4	0	0									398	10	0
	" Dhirja ditto, .	3	0	0											
	" Dilla Tewarry, .	1	0	0											
	" Cheyne Gerreeea, . .	3	0	0											
	" Setull Tewarry, .	15	0	0											
	" Seoruckun Oppaida, . .	1	0	0											
	" Hernaut Kautchee, . .	3	0	0											
	" Sheoden Patuck,	2	0	0											
	" Ohmad Thakoor,	5	0	0											
	" Doorga Patuck,	10	0	0											
	" Benny Persaud, .	2	0	0											
	" Budloo Thakoor,	4	0	0											
	" Baujy ditto, .	6	0	0											
	" Jungy ditto, .	5	0	0											
	" Nyne Poomaur, .	5	0	0											
	" Nuttooa Dhanooke, . .	1	0	0											
	" Cherroo Choomaur, . .	5	0	0											
	" Sunker Abusty, .	5	0	0											
	" Sawah Bhuddorea, . . .	10	0	0											
	Carried over Rs.	136	10	0	22	0	0		Carried over Rs.				398	10	0

No. 8.—ROZ NAMAH.

Poose.	Receipts.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.	Maug.	Disbursements.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.
	Brought over Rs.	136	10	0	22			17	Brought over Rs.	...	..	...	398	10	0
28	To Persaud Gerre-reea, . .	2	0	0											
	" Gujjeea Dhoby,	4	0	0											
	" Nuddoa Gerre-reea, . .	2	0	0											
	" Muckna Choo-maur, . .	1	0	0											
	" Hollassy Gerre-reea, . .	1	0	0											
	" Mucky Abusty,	5	0	0											
	" Sobha Misser, .	5	0	0											
	" Bhona Chomaur,	5	0	0											
	" Gyadeen Tha-koor, . .	4	0	0											
	" Punnoos Kahar,	3	0	0											
	" Mucka Abusty,	1	0	0											
	" Juggernauth Te-warry, . .	3	0	0											
	" Jungy Thakoor,	2	0	0											
	" Gerwar do. .	3	0	0											
	" Goomaun do. .	4	0	0											
	" Seobux Coite, .	18	0	0											
	" Sudda Abusty, .	9	0	0											
	" Sheodeen Bhat,	2	0	0											
	" Sooklpo Sookul,	1	0	0											
	" Sheogollam Bhat,	2	0	0											
	" Sobha Sheingur,	2	0	0											
	" Hemma Thakoor,	3	0	0											
	" Bhicka Patuck,	8	0	0											
	" Gurribba Tha-koor, . .	5	0	0											
	" Gunga do. .	7	0	0											
	" Sittull do. .	5	0	0											
	Carried over Rs.	243	10	0	22	0	0		Carried over Rs.	....	.....	...	398	10	0

No. 8.—ROZ NAMAH.

Poore	Receipts.	Sa. Rs.	As	Ps.	Sa. Rs.	As.	Ps.	Maug.	Disbursements.	Sa. Rs.	As.	Ps	Sa Rs.	As	Ps.
	Brought over Rs.	249	10	0	25	0	0	17	Brought over Rs.	...	.	...	398	0	0
28	To Suddasook Abusty, .	2	0	0											
	" Jooran Kantchee,	6	0	0											
	" Bussoun do	3	0	0											
	" Sewdeen Tewarry, . . .	5	0	0					Balance,	...	...	...	10	0	0
	" Sookloll do. .	1	0	0											
	" Sewnee Gerereea, . .	15	0	0											
	" Gyaleen, . .	1	0	0											
	" Dinna Gerereea,	1	0	0											
	" Uchull Thakoor,	2	0	0											
	" Kisore Abusty,	4	0	0											
	" Doorga do. . .	2	0	0											
					275	10	0								
	Received from Toorna,	...	...	...	111	0	0								
	Fd. Sa. Rs	...	..	...	408	10	0		Fd. Sa. Rs.	...	...	...	408	10	0
Maug	Balance Brought over,	...	..	..	10	0	0	Maug.	By paid in the Govt. Treasury	360	4	0			
	To Gongooa Choomaur, .	9	0	0					" do. Batta in the above, . .	5	12	0			
24	" Doorga Abusty, ...	1	0	0				24	" do. to Sheololl, .	4	0	0			
	" Sheodeen Patuck, . .	1	0	0					" do. to Maha Sing Peon, . .	1	0	0			
	" Muckee Abusty, ...	27	0	0					" do. Canoongoe, .	1	0	0			
	" Cherroa Choomaur, . . .	4	0	0					" do. Mugga Shokul, .	4	0	0			
	" Sawah Bhuddoreea, . . .	5	0	0					" do. Bhowanny Bux, .	11	0	0			
	" Gungadeen Oginhothree, .	4	0	0					" do. do do. .	2	0	0			
	" Uchull Thakoor, ...	1	0	0					" do. Gunness Bux	7	14	6			
	" Sewna Gerereea, ...	5	0	0					" do. Busey Ram,	4	0	0			
	" Cherroa Choomaur, . .	2	0	0					" do. Gunga Potree,	1	0	0			
	" Sunkar Abusty,	2	0	0					" do. Dewanny Adawlut Peon, .	1	0	0			
									" do. Bhowanny Bux, . .	7	0	0			
									Cash lent to Odaynat Tewarry, .	51	0	0			
													467	14	6
	Carried over Rs	61	0	0	10	0	0		Carried over Rs	...	.	...	167	14	6

No. 8.—ROZ NAMAH.

Maug.	Receipts.	Sa. Rs.	As.	Ps	Sa. Rs	As.	Ps.	Maug.	Disbursements.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.
	Brought over Rs.	61	0	0	10	0	0	24	Brought over Rs.				467	14	6
24	To Doorga Patuck	6	0	0											
	" Bhicka ditto,	5	0	0											
	" Chola Hajum,	2	0	0											
	" Sittul Tewarry,	14	0	0											
	" Uppa Thakoor,	2	0	0											
	" Gudjeea Dhoby,	1	0	0											
	" Doorjun Choomaur,	16	0	0											
	" Punchum Thakoor,	2	0	0											
	" Radha Abusty,	6	0	0											
	" Muttra Doba,	4	0	0											
	" Dulwa Choomar,	6	0	0											
	" Mucka Abusty,	1	12	0											
	" Suddasook Abusty,	0	4	0											
	" Sheo Gollam Bhat,	2	0	0											
	" Doorjun Choomaur,	14	0	0											
	" Bucktowry Thakoor,	17	0	0											
	" Doorga Patuck,	8	0	0											
	Gujjeea Dhoby,	1	0	0											
	" Hernaut Kautchee,	8	0	0											
	" Doorjun Choomaur,	2	0	0											
	" Sheoden Patuck,	1	0	0											
	" Benny Persaud,	2	0	0											
	" Gudjoon Load,	4	0	0											
	" Ghansam Ogunhothree,	2	0	0											
	" Suddha Oppaidah,	2	0	0											
	" Bhicka Moossulman,	5	0	0											
	Carried over Rs.	195	0	0	10	0	0		Carried over Rs.				467	14	6

No. 8.—ROZ NAMAH.

Maug.	Receipts.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.	Maug.	Disbursements.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.
	Brought over Rs.	195	0	0				24	Brought over Rs.	....	....	....	467	14	6
24	To Gunga Thakoor	8	0	0											
	" Ghusam Ogunhothree, . .	8	0	0											
	" Budloo Thakoor,	15	0	0											
	" Sawah Bhuddorea, . . .	11	0	0											
	" Punchum Thakoor, . . .	1	0	0											
	" Gungooa Choomar, . .	2	0	0											
	" Dina Gerrereea,	2	0	0					Balance,	....	....	....	21	0	0
	" Sobha Sheingur,	5	0	0											
	" Gurribba Thakoor, . .	6	0	0											
	" Nyne Poomaur, .	25	0	0											
	" Jungy Thakoor,	19	0	0											
	" Cherroa Choomaur, . .	4	0	0											
	" Punchum Thakoor, . .	4	0	0											
	" Joorah Kautchee, . .	6	0	0											
	" Gungooa Choomaur, . .	7	0	0											
	" Baujy Thakoor, .	3	0	0											
	" Seodeen Bhat, .	1	0	0											
	" Bhicka Patuck, .	6	0	0											
	" Mookun Thakoor, . .	2	0	0											
	" Bussoun Kautchee, . .	5	0	0											
	" Doorga Patuck,	8	0	0											
		—	—	—	338	0	0								
	Recd. from Toorna, . .	—	—	—	139	0	0								
					487	0	0								
	Sold Grain,	0	0	0	1	0	0								
	Borrowed, .	0	0	0	0	14	6								
	Fd. Sa. Rs.	...	...	...	488	14	6		Fd. Sa. Rs.	....	....	....	488	14	6

No. 8.—ROZ NAMAH.

Phungoon.	Receipts.	Rs. Sa.	As.	Ps.	Rs. Sa.	As.	Ps.	Cheyte.	Disbursements.	Rs. Sa.	As.	Ps.	Rs. Sa.	As.	Ps.
	Balance Bt. over	..	...	...	21	0	0	12	By paid in the Govt. Treasury,	514	3	0			
28	To Sewnee Gerrereea,	10	0	0					" do. Batta on the above,	3	6	6			
	" Dibba Abusty,	3	0	0					" do. to Collector's Peon,	2	4	0			
	" Chotta Hajum.	2	0	0					" do. to Gunnus Bux,	2	9	0			
	" Gungadeen Ogunhothree,	5	0	0					" do. to Kurreem Khan.	0	12	0			
	" Doorga Abusty,	4	0	0					" do. Bhowanny Bux,	1	12	0			
	" Punchum Thakoor,	5	0	0					" do. Rutta Tewarry,	0	9	0			
	" Jungy Thakoor,	8	0	0					" do. Tuccavee,	6	0	0			
	" Dilla Tewarry,	2	0	0									531	7	6
	" Uppa Thakoor,	2	0	0											
	" Buxy do.	3	0	0											
	" Budloo Hajum,	3	0	0											
	" Persaud Gerrereea.	2	0	0											
	" Gungoa Choomaur,	3	0	0											
	" Sobha Sheingur,	3	0	0											
	" Merroah Dhoby,	4	0	0											
	" Ohmed Thakoor,	2	0	0											
	" Bussoun Gerrereea,	4	0	0											
	" Dilla Tewarry,	5	0	0											
	" Sheodeen do.	2	0	0											
	" Bhicka Patuck,	7	0	0											
	" Murdun Thakoor,	1	0	0											
	" Hernaut Kautchee,	12	0	0											
	" Mokum Thakoor,	2	0	0											
	" Cheyn Gerrereea.	2	0	0											
	" Sittull Tewary,	15	0	0											
	" Dinna Gerrereea	2	0	0											
	" Sudda Oppaidah,	6	0	0											
	Carried over Rs.	119	0	0	21	0	0		Carried over Rs.	...	...	...	531	7	6

No. 8.—ROZ NAMAH.

Phangoon	Receipts.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.	Cheyte.	Disbursements.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.
	Brought over Rs.	119	0	0	21	0	0	12	Brought over Rs	....	...	..	531	7	6
28	To Sheodeen Patuck, - - -	1	0	0											
	" Doorga do. - -	15	0	0											
	" Budloo Thakoor,	14	0	0											
	" Gurribba do. -	3	0	0											
	" Cherroa Choomaur, - -	7	0	0											
	" Sunkur Abusty,	3	0	0					Balance,	.....	...	...	13	13	6
	" Nyne Poomaur, -	7	0	0											
	" Ghunsum Ogunhothree, - -	3	0	0											
	" Nyne Poomaur, -	13	0	0											
	" Budloo Thakoor,	2	0	0											
	" Hernaut Kautchee, - - - -	10	0	0											
	" Bussona do. -	6	0	0											
	" Chitta Thakoor,	6	0	0											
	" Suddha Abusty,	5	0	0											
	" Bhola Choomaur, - - -	3	0	0											
	" Gunga Thakoor,	6	0	0											
	" Baujy do. - -	3	0	0											
		—	—	—	226	0	0								
	Received from Toorna,	...	...	..	183	9	0								
					420	9	0								
	Cash borrowed different times.	...	...	...	124	12	0								
	Fd. Sa. Rs	...	..	..	545	5	0		Fd. Sa. Rs.	.....	...	...	545	5	0

No. 8.—ROZ NAMAH.

Cheyte.	Receipts.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.	Byaick.	Disbursements.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.
	Balance Bt over,	.....	...	..	13	13	6	10	By Paid in the Government Treasury, - -	375	7	0			
26	To Chota Hajum, -	2	0	0					" do. Batta on the above,	8	11	0			
	" Menda Dhoby,	2	0	0					" do. Sookah Banyan,	1	0	0			
	" Gerwar Thakoor	5	0	0					" do. Busty Ram,	2	0	0			
	" Bhujoa Goba, -	2	0	0					" do. Gunnus Bux	2	0	0			
	" Subsook Patuck,	3	0	0									389	2	0
	" Doorga Abusty,	3	0	0											
	" Sheodeen Tewarry, - -	4	0	0											
	" Sobha Misser, -	5	0	0											
	" Bhona Choomaur	4	0	0											
	" Gudjeea Gerrereea and Bussona ditto, -	3	0	0											
	" Durna Gerrereea	2	0	0											
	" Hollassy ditto, -	1	0	0											
	" Sookloll Tewarry	1	0	0											
	" Subsook Patuck	4	0	0											
	" Muckna Choomaur, - -	4	0	0											
	" Munnooa Dhanuck, - -	4	0	0											
	" Budloo Thakoor	10	0	0											
	" Sittull Tewarry,	16	0	0											
	" Suddha Oppaidah, - -	6	0	0											
	" Murdun Thakoor, -	2	0	0											
	" Bhicka Patuck, -	6	0	0											
	" Sawah Bhuddoreea, -	7	0	0											
	" Punchum Thakoor, - -	5	0	0											
	" Gungadeen Ogunhothree, -	2	0	0											
	" Sewna Gerrereea	10	0	0											
	Carried over Rs.	113	0	0	13	13	6		Carried over Rs.	...	...	...	389	2	0

No. 8.—ROZ NAMA II.

Phungoon.	Receipts.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.	Cheyt.	Disbursements.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.
	Brought over Rs.	113	0	0	13	13	6	10	Brought over Rs.	..	..	..	389	2	0
26	To Dibba Abusty,	2	0	0											
	" Munsook Thakoor, - -	2	0	0											
	" Jungy ditto,	9	0	0											
	" Doorga Patuck,	6	0	0											
	" Hernaut Kautchee, - -	9	0	0					Balance	....	..	..	3	11	6
	" Bussona ditto, -	5	0	0											
	" Baujy Thakoor, -	3	0	0											
	" Gunga ditto, -	5	0	0											
	" Joorah Kautchee	15	0	0											
	" Mucky Abusty, -	15	0	0											
	" Chitta Thakoor	8	0	0											
					192	0	0								
	Recd. from Toorna	..	.	.	128	0	0								
					323	13	6								
	Cash Borrowed,	..	.	.	69	0	0								
	Fd Sa. Rs.	..		.	392	13	6		Fd. Sa. Rs.	..	..	.	392	3	6
Bysack.	Balance Bt over,	....	..	..	3	11	6	Bysack.	By paid in the Government Treasury, - -	48	15	0			
	To Joorah Kautchee, - -	5	0						" do. Batta on the above, - -	1	12	6			
13	" Doorgah Patuck	2	0	0				13	" do. Sallar Bux, -	1	0	0			
	" Hollassy Gerrereea, - -	3	0	0					" ditto Sheololl Thakoor, - -	1	0	0			
	" Budloo Hajum, -	3	0	0					" do. Bustyram, -	4	8	0			
	" Sawah Bhuddoreea, - -	2	0	0					" do. Tuccavee, -	20	0	0			
	" Doorga Patuck,	1	0	0					" Cash lent, - -	10	0	0			
	" Munsook Thakoor, - -	10	0	0					" do. Bhowanny Bux, - -	2	0	0			
	" Muckna Choomar, - -	7	0	0									89	3	6
	" Bhicka Patuck,	2	0	0											
	" Subsook ditto, -	3	0	0											
	" Juggernaut Tewarry, - -	1	0	0											
					39	0	0								
	Recd. from Toorna		..	...	23	8	0								
					66	3	6								
	Cash Borrowed, ...		..	...	6	0	0								
					72	3	6								
	By Balance, ...		..	...	17	0	0								
	Fd. Sa. Rs.		..	..	89	3	6		Fd. Sa. Rs.	...	.	...	89	3	6

No. 8.—ROZ NAMAH.

Bysack.	Receipts.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.	Bysack.	Disbursements.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.
20	To Munsook Thakoor, . .	5	8	0					Balance Bt. over,	....	...	...	17	0	0
	" Munnooa Dhanuck, . .	2	0	0				12	By paid in the Government Treasury, . .	381	5	0			
	" Chota Hajum, .	1	0	0					" Do. Batta on the above, . .	9	8	0			
	" Muckna Choomaur, . .	4	0	0					" Ditto Sheololl Thakoor, . .	4	13	6			
	" Dibba Abusty, .	3	0	0					" Ditto Bhowanny Bux, . .	17	0	0			
	" Sobha Shaingur,	10	0	0					" Do. Gunnus do.	4	0	0			
	" Sittull Tewarry,	6	0	0					" Do. Oddainauth,	5	0	0			
	" Suddha Oppaidah, . .	4	0	0					" Subsook Sookul,	10	0	0			
	" Jungy Thakoor,	7	0	0					" Charity, . .	1	0	0			
	" Minda Dhoby. .	1	0	0					" Bannyan, . .	2	4	0			
	" Bussona Choomaur, . .	1	8	0					" Gunnus Bux, .	1	0	0			
	" Bhona ditto, .	1	8	0					" Sheololl Sweetmeatman, . .	5	0	0			
	" Persaud Gerrereea, . .	2	0	0					" Bustyram, . .	16	0	0			
	" Bhicka Patuck, .	2	0	0					" Do. to Sheolee Darogah, . .	1	0	0			
	" Sewbux Coite, .	16	0	0					" Do. Peon, . .	0	13	0			
	" Doorga Abusty,	8	0	0					" Do. for Ghee, .	1	0	0			
	" Minda Dhoby, .	1	0	0					" Do. Cash lent, .	93	0	0			
	" Deokee Bhuddoreea, . .	1	0	0									552	11	6
	" Bussoun Gerrereea, . .	0	12	0											
	" Mucky Abusty,	0	10	0											
	" Sobha Shaingur,	1	0	0											
	" Gurribba Thakoor, . .	2	0	0											
	" Gomaun ditto, .	2	0	0											
	" Nundoa Gerrereea, . .	4	0	0											
	" Nyne Poomaur,	7	0	0											
	" Seodeen Tewary	1	0	0											
	" Dina Gerrereea,	2	0	0											
	" Punchum Thakoor, . .	5	0	0											
	Carried over Rs.	96	14	0					Carried over Rs.	....	...	...	569	11	6

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No. 8 —ROZ NAMAH.

Bysack.	Receipts.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.	Bysack.	Disbursements.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.
	Brought over Rs.	96	14	0				12	Brought over Rs.	.....	.....	.....	369	11	6
20	To Dilla Tewarry,	4	0	0											
	" Sewnee Gerre-reea, . .	12	0	0											
	" Mucka Abusty. .	1	0	0											
	" Sewnee Gerre-reea, . .	3	0	0											
	" Bussona ditto, .	2	9	6											
	" Mennoa Dha-nooke, . .	1	12	0											
	" Dherja Abusty, .	1	0	0											
	" Bussoun Gerre-reea, . .	0	4	0											
	" Gungadeen Og-unbothree, .	2	0	0											
	" Hernauth Kaut-chee, . .	10	0	0											
	" Bussona ditto, .	5	0	0											
	" Budloo Thakoor,	8	0	0											
	" Ramkissen Ger-reea, . .	0	8	0											
	" Muidaun Tha-koor, . .	0	12	0											
	" Dulloon Choo-maur, . .	3	0	0											
	" Sobha Sheingur,	10	0	0											
	" Gungadeen Do-ba, . .	2	0	0											
	" Munsook Tha-koor, . .	4	0	0											
	" Bussoun Gerree-reea, Wheat 6 mds. 20 seers, at 38 seers per Rupee, ... 6 14; Doll 1 md. 10 srs. at 1 md. 15 srs. per Rupee, ... 0 15; Barley 13 mds. at 1 md. 12 seers per Rupee, ... 10 0	17	13	0											
	" Cossyram Choo-maur, Barley 24 mds. 2 seers, at 1 md. 12 seers per Rupee, ... 18 8; Wheat 6 mds 25 seers, at 39 seers per Rupee, . . 6 12	25	4	0											
	" Deokee Bhuddo-reea, Barley 6 mds. 18 seers, at 1 md 12 seers per Rupee, ...	4	15	0											
	Carried over Rs.	215	11	6					Carried over Rs.	.....	.....	.....	369	11	6

No. 8.—ROZ NAMAH.

Bysack.	Receipts.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.	Bysack.	Disbursements.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.
	Brought over Rs.	215	11	6				12	Brought over Rs.	....	...	...	569	11	6
20	To Bussunta Kautchee, Barley 12 mds. 5 seers, at 1 md. 12 seers per Rupee, ...	9	5	0											
	" Ramkissen Gerereea, Barley 9 mds. 38 seers, at 1 md. 12 seers per Rupee, ...	7	9	0											
	Bussona Choomaur, Barley 15 mds. 17 srs. at 1 md. 12 srs. per Rupee, ... 11 13 0; Doll 1 md. 20 seers, at 1 md. 15 srs. per Rupee, ... 1 1 0	12	14	6											
	" Bhona Choomaur Barley 9 mds. 17 seers, at 1 md. 12 seers per Rupee, ...	7	4	0											
	" Dudja Doba, Doll 1 md. 11 srs. 1 0 0; Barley 1 md. 10 seers, ... 1 0 0; Wheat 30 seers, 1 0 0	3	0	0											
	" Doorjun Choomaur, Barley 34 mds. at 1 md. 15 seers per Rupee,..	24	12	0											
	" Dulloba Choomaur, Barley 15 mds. 25 srs. at 1 md. 15 srs. per Rupee,..... 11 6; Doll 1 md. 13 srs. at 1 md. 15 srs. per Rupee,.... 1 4	12	10	0											
	" Mucky Abusty, Barley 33 mds. 34 seers, at 1 md. 12 seers. per Rupee, ...	26	5	0											
	" Seobux Coite, Barley 1 md.	0	5	0											
					319	12	6								
	Received from Torna, . .	...	...	...	189	12	0								
					509	8	6								
	Cash Borrowed,	...	...	...	52	0	0								
					561	8	6								
	Balance,	...	...	...	8	8	0								
	Fd. Sa. Rs.	...	...	...	569	11	6		Fd Sa. Rs.	....	...	...	569	11	6

No. 8.—ROZ NAMAH.

Bysack.	Receipts.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.	Bysack.	Disbursements.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.
17	To Dullooa Choomaur,							17	To Balance Bt. over Rs.	.....	...	...	8	3	0
	Wheat 4 mds. at 1 md. per Rupee, ... 4 0 Barley 5 mds. 15 srs. at 1 md. 14 srs. per Rupee, 4 0	8	0	0					By paid Sooman Sepoy, .	8	0	0			
	" Bussoun Gerrereea.								" Ditto for repairing house, . .	6	0	0			
	Barley 1 maund, ...	0	5	0					" Ditto to Ticca Tailor, . .	0	5	0			
	Wheat 15 seers, ...	0	3	0					Cash lent to Bhowany Bux, . .	100	0	0			
	" Doorjun Choomaur,								Paid to Sobha Abusty, . .	6	12	0			
	Wheat 9 mds. 20 seers, at 1 md. per Rupee..... 9 8 Barley 4 mds. 32 srs. at 1 md. 15 srs. per Rupee, 3 8	13	0	0									121	1	0
	" Sobha Shaingur,														
	Barley 50 mds. 2 srs. at 1-12 per maund, ... 36 6 Wheat 26 mds. 25 srs. at 1 md. per Rupee..... 26 10 Doll 2 maunds,.. 1 8 Mustard 16 srs. .. 1 0	65	0	0											
	" Munsook Thakoor,														
	Barley 51 mds. 30 srs. at 1 md. 15 srs. per Rupee,..... 38 0 Mustard 32 srs. . 0 1	89	0	0											
					125	8	0								
	Balance,	....	...	..	3	12	0								
	Fd. Sa. Rs.	.....	...	...	129	4	0		Fd. Sa. Rs	.....	...	...	129	4	0
Bysack.	To Dilla Tewarry,	8	0	0				Joyte.	To Balance Bt. over Rs.	...	...	...	3	12	0
	" Doorga Patuck,	8	0	0				4	By paid in the Government Treasury, . .	57	15	0			
	" Bhicka ditto, .	2	0	0					" Do. Batta on the above, .	1	1	0			
26	" Cossyram Choomaur, . .	2	14	0					" Ditto Maharaj Bux, . .	1	0	0			
	" Pussna ditto, .	1	7	0					" Do. Chupprassy,	1	14	6			
	" Ramkissen Gerrereea, . .	1	7	0					" Do. Sullar Bux and Seoloil, . .	7	0	0			
	" Budloo Hajum, .	1	0	0					" Do. Gunnus Bux,	4	1	6			
	" Dullooa Choomaur, . .	8	0	0					" Do. Carpenter, .	2	0	0			
	" Bhicka Patuck, .	2	0	0					" Do. Bustyram, .	28	0	0			
	" Muckee Abusty,	5	0	0									103	0	0
	" Munsook Thakoor, . .	3	0	0											
	" Sobha Shaingur.	6	0	0											
	Carried over Rs.	48	12	0					Carried over Rs.	....	...	...	106	12	0

No. 8.—ROZ NAMAH.

Fujsiack.	Receipts.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.	Jeyte.	Disbursements.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.
	Brought over Rs.	48	12	0				4	Brought over Rs.	....	...	...	106	12	0
26	To Munsook Thakoor, . . .	4	0	0											
	" Bussoun Gerrereea, . . .	1	0	0											
	" Budloo Thakoor,	5	0	0											
	" Baujy do. . .	8	12	0											
	" Bussoun Kautchee, ...	1	4	0											
	" Punchum Thakoor, . . .	2	0	0											
	" Gerwar do. . .	2	0	0					Balance	...	...	...	40	8	
	" Gunga do. . .	1	0	0											
	" Sheoruckun Ogunhothree, . .	0	15	0											
	" Gungoa Choomaur, . . .	5	4	0											
	" Muckee Abusty	8	12	0											
	" Bucktowry Thakoor, ...	8	15	0											
	" Subsook Patuck,	1	0	0											
	" Gungooa Choomaur, . . .	2	0	0											
	" Sookloo Sookul,	0	5	0											
	" Cossyram Choomaur, . . .	0	14	0											
	" Doorjun do . .	1	0	0											
	" Sobha Misser, .	3	0	0											
	" Sobha Sheingur,	1	0	0											
	" Munsook Thakoor, ...	1	0	0											
	" Sewna Gerrereea,	1	0	0											
	" Sattull Tewarry,	5	0	0											
					98	13	0								
	Recd. from Toorna	....	....	..	48	7	0								
	Fd. Sa. Rs.	....	...	...	147	4	0		Fd. Sa. Rs.	...	..	...	147	4	0

No. 8.—ROZ NAMAH.

Jeyte.	Receipts.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.	Jeyte.	Disbursements.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.
	Balance Bt. over,	...	..	.	40	8	0		By paid in the Government Treasury, - -	137	2	0			
3	To Persaud Gerreereea, . . .	2	0	0					" do. Batta on the above, - -	2	14	0			
	" Sewna do. . .	1	0	0					" do. Dewan, - -	1	0	0			
	" Gerwar Thakoor,	2	0	0					" do Bunneah, -	14	0	0			
	" Joorah Kautchee,	12	8	0					" do. Bustyram, -	8	5	0			
	" Mockum Oilman,	7	0	0					" do. for Country Paper, - - -	2	7	0			
	" Jungy Thakoor,	5	0	0					" do. Ticca Bearer,	2	0	0			
	" Persaud, . . .	3	0	0					" do. for a Cow, -	4	4	0			
	" Mockum Oilman,	1	0	0					" do. Sallar Bux, -	6	5	3			
	" Jungy Thakoor,	2	0	0					" do. Somare Sepoy, - - - -	6	13	0			
	" Sewdeen Bhat,	1	0	0					" ditto Sheololl Thakoor, - -	4	11	0			
	" Debbydeen do. .	2	0	0					" do. Subsook Sepoy, - - - -	1	8	0			
	" Nundooa Gerreereea, ...	1	4	0					" do. Khorakee, .	34	0	0			
	" Ramkissen do. .	0	6	0									225	0	3
	" Muckna Choomaur, ...	0	10	0					Balance, ...				20	1	9
	" Muckee Abusty,	1	0	0											
	" Sittull Tewarry,	3	0	0											
	" Uchull Thakoor,	0	6	0											
	" Gujjeea Dhoby,	0	6	0											
	" Chota Hajum,	0	5	6											
	" Subsook Patuck	1	0	0											
	" Dinna Gerreereea,	2	0	0											
	" Kishore Abusty,	2	0	0											
	" Sobha Sheingur	1	0	0											
	" Sunkur Abusty,	7	12	0											
	" Jungy Thakoor,	3	0	0											
	" Doorjun Choomaur, ...	38	0	0											
					99	9	6								
	Recd. from Toorna	...	...	...	64	12	6								
					205	2	0								
	Cash Borrowed,	...	...	...	40	0	0								
	Fd. Sa. Rs.	..	...	..	245	2	0		Fd. Sa. Rs.				245	2	0

No. 8.—ROZ NAMAH.

Sawun	Receipts.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.	Sawun.	Disbursements.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.
	Balance Bt. over,	...	...	...	20	1	9	15	By paid on account Tuccavee,	150	0	6			
2	To Seodeen Bhat,	1	0	0					" do. on acct. a Debt,	89	0	0			
	" Ditto Patuck,	7	0	0									239	0	6
	" Buxy Thakoor,	6	0	0											
	" Prame Sookh Abusty,	1	3	8											
	" Debby Deen Bhat,	1	0	0											
	" Nundooa Gerreea,	2	0	0											
	" Seobux Coite,	1	11	0											
	" Gopaul Carpenter,	0	1	0											
	" Muckooa Gerreea,	3	0	0											
	" Sunker Abusty,	1	11	0											
	" Chota Hajum,	2	7	0											
	" Bhowly Oord, 31 mds. 20 seers, at 3 mds. 4 seers per rupee,	10	4	3											
		25	7	3					Balance,	...	...	...	11	3	0
	Received Tuccavee, viz. from Ghunsam Ogunhothree,	7	5	0											
	" Sittull Tewarry,	11	10	0											
	" Munnoa Dharruck,	2	4	0											
	" Munsook Thakoor,	25	0	0											
	" Sobha Sheingur,	69	0	0											
	" Punchum Thakoor,	1	0	0											
					141	10	3								
	Received from Toornali,	...	...	...	66	12	0								
					228	8	0								
	Balance,	...	...	...	21	11	6								
	Fd. Sa. Rs.	...	...	...	250	3	6		Fd. Sa. Rs.	...	...	...	250	3	6

No. 9.—KHUTTEEOUNEE.

No. 19.—Received from Deorjun Choomar, Rs. 133 8

2d	Cartic,	17	0	0
5th	Aughun,	11	0	0
6th	Poose,	12	0	0
30th	Maug,	14	0	0
—	Phaulgoon,	14	0	0
—	Bysaack,	37	12	0
10th	Jeyte,	1	0	0
25th	Assar,	33	4	0

No. 21.—Received from Hollasy Gerrereea, Rs. 12.

2d	Cartic,	2	0	0
17th	Aughun,	2	0	0
8th	Poose,	3	0	0
10th	Maug,	1	0	0
—	Bysaack,	4	0	0

No. 22.—Recd. from Shunker Abusty, Rs. 20 10.

17th	Aughun,	4	0	0
5th	Maug,	5	0	0
—	Phaulgoon,	9	0	0
2d	Cheyte,	1	0	0
25th	Assar,	1	10	0

No. 23.—Recd. from Cheddy Choomar, Rs. 32 10

10th	Koonar,	4	0	0
—	Cartic,	3	0	0
—	Poose,	6	0	0
—	Maug,	5	0	0
17th	Phaulgoon,	6	0	0
9th	Cheyte,	7	0	0
25th	Assar,	1	10	0

No. 25.—Recd from Muggye Abusty, Rs. 106 5 3

30th	Koonar,	4	0	0
—	Cartic,	4	0	0
8th	Aughun,	4	0	0
—	Poose,	8	0	0
5th	Maug,	5	0	0
—	Phaulgoon,	27	0	0
—	Bysaack,	50	9	3
25th	Assar,	3	12	0

No. 26.—Recd. from Suddha Oppaida, Rs. 48 4.

30th	Koonar,	5	0	0
26th	Cartic,	7	0	0
2d	Poose,	8	0	0
—	Maug,	9	0	0
	Phaulgoon,	6	0	0
2d	Cheyte,	2	0	0
10th	Bysaack, 1st.	6	0	0
27th	Ditto, 2d.	4	0	0
25th	Assar,	1	4	0

No. 28.—Recd. from Dullua Choomar, Rs. 67 10.

30th	Koonar,	4	0	0
10th	Aughun,	5	0	0
8th	Poose,	7	0	0
24th	Maug,	4	0	0
—	Bysaack,	31	10	0
25th	Assar,	15	0	0

No. 29.—Recd. from Bhicka Moosulman, Rs. 13 13.

8th	Aughun,	6	0	0
2d	Poose,	2	0	0
—	Maug,	5	0	0
4th	Phaulgoon,	0	13	6

No. 30.—Recd. from Bussoun Kautchee, Rs. 28 15 6

30th	Koonar,	3	0	0
10th	Maug,	3	0	0
27th	Phaulgoon,	5	0	0
23d	Cheyte,	6	0	0
—	Bysaack,	10	0	0
30th	Jeyte,	1	4	0
25th	Assar,	0	11	6

No. 34.—Received from Merroa Dhoby, Rs. 8

9th	Cheyte,	4	0	0
10th	Bysaack, 1st.	2	0	0
—	Ditto 2d.	2	0	0

No. 31.—Recd. from Muckhun Thakoor, Rs. 7 3 6

8th	Aughun,	3	0	0
28th	Phaulgoon,	2	3	6
6th	Bysaack,	2	0	0

No. 32.—Recd. from Ohmed Thakoor, Rs. 22.

30th	Koonar,	4	0	0
—	Cartic,	4	0	0
1st	Aughun,	2	0	0
8th	Poose,	5	0	0
10th	Maug,	3	0	0
17th	Phaulgoon,	2	0	0
25th	Assar,	0	10	0

No. 33.—Recd. from Cheyne Gerrereea, Rs. 10 4.

30th	Koonar,	2	0	0
2d	Aughun,	1	0	0
2d	Poose,	2	0	0
10th	Maug,	3	0	0
17th	Phaulgoon,	2	0	0
25th	Assar,	0	4	0

No. 36.—Recd. from Bhicka Patuck, Rs. 75 0.

30th	Koonar,	8	0	0
26th	Cartic,	10	0	0
8th	Aughun,	5	0	0
—	Poose,	11	0	0
—	Maug,	9	0	0
—	Phaulgoon,	6	0	0
9th	Cheyte,	7	0	0
—	Bysaack,	8	0	0
—	Ditto,	11	0	0
25th	Assar,	0	8	0

No. 37.—Recd. from Bhona Gerrereea, Rs. 90.

—	Koonar,	10	0	0
30th	Cartic,	10	0	0
8th	Poose,	10	0	0
17th	Maug,	15	0	0
7th	Phaulgoon,	5	0	0
10th	Cheyte,	1	0	0
10th	Bysaack,	40	0	0
—	Ditto,	12	0	0

No. 9.—KHUTTEOUNEE.

No. 39.—Received from Subsook Patuck, Rs. 9.

27th	Cheyte,	4	0	0
15th	Bysack,	3	0	0
9th	Ditto,	1	0	0
5th	Assar,	1	0	0

No. 38.—Received from Doorga Abusty, Rs. 21.

30th	Koor,	4	0	0
5th	Poose,	4	0	0
10th	Maug,	2	0	0
7th	Phaulgoon,	1	0	0
9th	Cheyte,	4	0	0
10th	Bysack,	3	0	0
5th	Ditto,	3	0	0

No. 1.—Received from Bhonar Chumar, Rs. 19 8 0.

30th	Kooar,	2	0	0
6th	Aughun,	2	0	0
8th	Poose,	3	0	0
15th	Maug,	5	0	0
2d	Cheyte,	3	0	0
10th	Bysaack,	4	0	0
6th	Jeyte,	1	8	0

No. 3.—Received from Murdun Thakoor, Rs. 16 12 0

30th	Kooar,	3	0	0
6th	Aughun,	3	0	0
2d	Poose,	4	0	0
5th	Maug,	3	0	0
28th	Phaulgoon,	1	0	0
10th & 15th	Bysaack,	2	12	0

No. 2.—Received from Doorga Patuck, Rs. 81 8 0.

30th	Kooar,	6	0	0
6th	Aughun,	16	0	0
—	Maug,	18	0	0
—	Phaulgoon,	25	0	0
—	Bysaack,	16	8	0

No. 4.—Received from Budloo Thakoor, Rs. 70 13 0.

30th	Kooar,	4	0	0
—	Aughun,	10	13	0
10th	Maug,	4	0	0
—	Phaulgoon,	21	0	0
9th	Cheyte,	6	0	0
—	Bysaack,	16	0	0
—	Jeyte,	5	0	0

No. 5.—Received from Hernat Kautchy, Rs. 56 13

30th	Kooar,	3	0	0
2d	Cartic,	3	0	0
30th	Aughun,	3	0	0
10th	Maug,	3	0	0
—	Phaulgoon,	10	0	0
5th	Cheyte,	20	0	0
—	Bysaack,	14	13	0

No. 6.—Received from Joorah Kautchee, Rs. 61 1

25th	Kooar,	1	0	0
30th	Cartic,	4	0	0
7th	Aughun,	3	0	0
30th	Poose,	4	0	0
10th	Maug,	6	0	0
27th	Phaulgoon,	6	0	0
—	Bysaack,	24	3	0
25th	Assaur,	12	14	0

No. 87.—Recd. from Punchum Thakoor, Rs. 47 0.

30th	Kooar,	5	0	0
—	Aughun,	7	0	0
—	Poose,	5	0	0
—	Maug,	8	0	0
17th	Phaulgoon,	5	0	0
10th	Cheyte,	5	0	0
—	Bysaack,	10	0	0
3d	Jeyte,	2	8	0

No. 7.—Received from Bauiy Thakoor, Rs. 35 12

30th	Kooar,	5	0	0
30th	Cartic,	4	0	0
30th	Aughun,	2	0	0
9th	Poose,	6	0	0
5th	Maug,	6	0	0
6th	Phaulgoon,	3	0	0
9th	Cheyte,	3	0	0
4th	Bysaack,	3	0	0
3d	Jeyte,	3	12	0

No. 11.—Received from Jungy Thakoor, Rs. 74 14

2d	Cartic,	3	0	0
5th	Aughun,	4	0	0
8th	Poose,	3	0	0
5th	Maug,	2	0	0
15th	Phaulgoon,	20	0	0
10th	Cheyte,	8	0	0
—	Bysaack,	16	0	0
13th	Jeyte,	5	0	0
—	Assaur,	13	14	0

No. 10.—Recd. from Bundoo & Gungoou, Rs. 22 8

30th	Kooar,	4	0	0
—	Cartic,	3	0	0
8th	Poose,	3	0	0
—	Phaulgoon,	12	8	0

No. 8.—Received from Gunga Thakoor, Rs. 51 12

30th	Kooar,	6	0	0
—	Cartic,	7	0	0
8th	Poose,	8	0	0
10th	Maug,	7	0	0
17th	Phaulgoon,	17	0	0
9th	Cheyte,	6	0	0
—	Bysaack,	9	12	0

No. 9.—KHUTTEEOUNEE.

No. 9.—Received from Sheodeen Tewarty, Rs. 28 1

30th	Koonr,	4	0	0
—	Cartic,	6	0	0
2d	Poose,	0	0	0
5th	Maug,	5	0	0
9th	Cheyte,	2	0	0
—	Bysaack,	5	0	0

No. 12.—Recd. from Bussona Chomar, Rs. 19 8.

2d	Aughun,	3	0	0
8th	Poose,	4	0	0
—	Bysaack,	12	8	0

No. 13.—Recd. from Bussona Gerrereea, Rs. 36 9.

3d	Aughun,	7	0	0
—	Maug,	5	10	0
9th	Cheyte,	4	0	0
—	Bysaack,	19	6	9

No. 14.—Recd. from Uchull Thakoor, Rs. 10.

25th	Koonr,	2	0	0
30th	Aughun,	2	0	0
8th	Poose,	3	0	0
10th	Maug,	2	0	0
15th	Phaulgoon,	1	0	0

No. 15.—Recd. from Uppa Thakoor, Rs. 12 12.

20th	Cartic,	3	0	0
10th	Aughun,	2	0	0
8th	Poose,	3	0	0
15th	Phaulgoon,	2	0	0
10th	Cheyte,	2	12	0

No. 16.—Recd. from Gurriba Thakoor, Rs. 27 5.

30th	Cartic,	4	0	0
8th	Aughun,	3	0	0
8th	Poose,	4	0	0
10th	Maug,	5	0	0
—	Phaulgoon,	9	0	0
6th	Bysaack,	2	5	0

No. 17.—Recd. from Mookta Chomar, Rs. 21.

7th	Aughun,	2	0	0
8th	Poose,	3	0	0
5th	Maug,	1	0	0
23d	Cheyte,	4	0	0
—	Bysaack,	11	0	0

No. 18.—Received from Cossyram Chomar, Rs. 56.

5th	Aughun,	8	0	0
9th	Poose,	19	0	0
—	Bysaack,	39	0	0

No. 40.—Recd. from Dinna Gerrereea, Rs. 8 4.

2d	Aughun,	3	0	0
8th	Poose,	2	0	0
10th	Maug,	1	0	0
10th	Phaulgoon,	2	4	0

No. 42.—Received from Gujna Tewarry, Rs. 9.

8th	Poose,	4	0	0
15th	Maug,	5	0	0

No. 41.—Recd from Pershaud Gerrereea, Rs. 15 15.

2d	Poose,	6	0	0
15th	Maug,	2	0	0
11th	Cheyte,	2	0	0
10th	Bysaack,	2	0	0
6th	Ditto,	2	0	0
2d	Assar,	1	15	0

No 46.—Received from Benny Pershaud, Rs. 9.

2d	Aughun,	2	0	0
—	Poose,	3	0	0
5th	Maug,	2	0	0
3d	Phaulgoon,	2	0	0

No. 47.—Received from Gudja Coad, Rs. 14.

7th	Cartic,	2	0	0
5th	Aughun,	1	0	0
8th	Poose,	2	0	0
5th	Maug,	2	0	0
—	Phaulgoon,	4	0	0
20th	Cheyte,	3	0	0

No. 49.—Received from Sheorackun, Rs. 6 14.

5th	Aughun,	3	0	0
8th	Poose,	2	0	0
5th	Maug,	1	0	0
9th	Bysaack,	0	14	0

No. 50.—Received from Ghunsam, Rs. 22 5.

7th	Cartic,	3	0	0
5th	Aughun,	2	0	0
8th	Poose,	3	0	0
5th	Maug,	2	0	0
—	Phaulgoon,	5	0	0
2d	Sawun,	7	5	0

No. 51.—Recd. from Sheo Gollam Bhut, Rs. 8.

5th	Aughun,	2	0	0
8th	Poose,	2	0	0
17th	Maug,	4	0	0

No. 52.—Recd. from Gungaseen Doba, Rs. 21 10 6.

7th	Cartic,	2	0	0
8th	Poose,	2	0	0
30th	Maug,	3	0	0
—	Bysaack,	14	3	6
25th	Assar,	0	7	2

No. 53.—Received from Sobha Misser, Rs. 28 4.

30th	Cartic,	5	0	0
10th	Maug,	5	0	0
10th	Bysaack,	5	0	0
6th	Ditto,	11	4	0
30th	Cyte,	2	0	0

No. 9.—KHUTTEEJUNEE.

No. 88.—Received from Sheodeen Bhat, Rs. 10.

8th	Aughun,	4	0	0		
—	Poose,	2	0	0		
8th	Maug,	2	0	0		
15th	Phaulgoon,	1	0	0		
2d	Sawun,	1	0	0		

No. 54.—Received from Dibba Abusty, Rs. 12.

30th	Knoar,	1	0	0		
2d	Poose,	1	0	0		
5th	Maug,	1	0	0		
9th	Cheyte,	3	0	0		
10th	Bysaack,	5	0	0		
30th	Jeyte,	1	0	0		

No. 55.—Recd. from Gungadeen Ogunbothree, Rs 35

30th	Koonr,	4	0	0		
6th	Aughun,	5	0	0		
8th	Poose,	8	0	0		
5th	Maug,	4	0	0		
7th	Phaulgoon,	4	0	0		
2d	Cheyte,	5	0	0		
6th	Bysaack,	2	0	0		
10th	Ditto,	2	0	0		
2d	Assar,	1	0	0		

No. 57.—Recd. from Ramkisten Gerereea, Rs. 24 7.

30th	Koonr,	4	0	0		
5th	Aughun,	4	0	0		
8th	Poose,	5	0	0		
17th	Ditto,	2	0	0		
30th	Bysaack,	9	7	0		

No. 58.—Received from Sheodeen Patuck, Rs. 6 7.

22d	Cartic,	1	0	0		
30th	Aughun,	1	0	0		
9th	Poose,	1	0	0		
10th	Maug,	1	0	0		
7th	Phaulgoon,	1	0	0		
7th	Cheyte,	1	7	0		

No. 59.—Received from Gerwar Thakoor, Rs. 9 8.

7th	Cheyte,	10	0	0		
10th	Bysaack,	7	6	0		

No. 60.—Received from Bury Thakoor, Rs. 12 6.

30th	Cartic,	4	0	0		
8th	Poose,	3	0	0		
10th	Bysaack,	5	0	0		
2d	Sawun,	0	6	0		

No. 61.—Received from Gerwar Thakoor, Rs. 9 8

8th	Aughun,	4	0	0		
8th	Maug,	3	0	0		
9th	Cheyte,	2	8	0		

No. 62.—Received from Gujjoo Telly, Rs. 2.

8th	Maug,	1	0	0		
20th	Cheyte,	1	0	0		

No. 63.—Received from Kishore Abusty, Rs. 6.

8th	Poose,	3	0	0		
8th	Maug,	3	0	0		

No. 66.—Received from Sadilha Abusty, Rs. 18.

2d	Cartic,	2	0	0		
8th	Poose,	2	0	0		
8th	Maug,	9	0	0		
2d	Cheyte,	5	0	0		

No. 64.—Received from Sittul Tuwarry, Rs. 128 10

—	Koonr,	15	0	0		
5th	Aughun,	14	0	0		
—	Poose,	15	0	0		
10th	Maug,	15	0	0		
—	Phaulgoon,	14	0	0		
9th	Cheyte,	15	0	0		
10th	Bysaack,	16	0	0		
6th	Ditto,	6	0	0		
—	Jeyte,	7	0	0		
2d	Sawun,	10	0	0		

No. 67.—Recd. from Mucka Abusty, Rs. 35 12.

30th	Koonr,	5	0	0		
26th	Cartic,	6	0	0		
8th	Poose,	13	0	0		
28th	Ditto,	5	0	0		
15th	Maug,	4	0	0		
24th	Ditto,	1	12	0		
6th	Bysaack,	1	0	0		

No. 68.—Received from Gyadeen Abusty, Rs. 5.

30th	Koonr,	1	0	0		
30th	Cartic,	1	0	0		
8th	Poose,	2	0	0		
15th	Maug,	1	0	0		

No. 83.—Received from Gyadeen, Rs. 13.

30th	Koonr,	2	0	0		
5th	Aughun,	3	0	0		
8th	Poose,	4	0	0		
—	Maug,	4	0	0		

No. 69.—Received from Premsook Abusty, 4 8.

30th	Koonr,	1	0	0		
30th	Cartic,	1	0	0		
8th	Poose,	1	0	0		
2d	Sawun,	1	8	0		

No. 70.—Received from Muttra Abusty, Rs. 11.

—	Cartic,	4	0	0		
8th	Poose,	3	0	0		
—	Maug,	4	0	0		

No. 73.—Received from Sookloo Sookul, Rs. 7 5.

30th	Koonr,	2	0	0		
30th	Cartic,	1	0	0		
8th	Poose,	3	0	0		
15th	Maug,	1	0	0		
30th	Bysaack,	0	3	0		

No. 9.—KHUTTEEOUNEE.

No. 71.—Received from Bhemma Thakoor, Rs. 6 12.

30th	Kooar, ...	2	0	0			
30th	Cartic, ...	2	0	0			
8th	Aughun, ...	2	0	0			
8th	Poose, ...	0	12	0			

No. 72.—Recd. from Suddashook Abusty, Rs. 8 4.

2d	Cartic, ...	2	0	0			
2d	Aughun, ...	2	0	0			
d	Poose, ...	2	0	0			
15th	Maug, ...	2	0	0			
2d	Phaulgoon, ...	0	4	0			

No. 44.—Received from Dhirraj Abusty, Rs. 19.

—	Cartic, ...	7	0	0			
8th	Poose, ...	8	0	0			
2d	Maug, ...	3	0	0			
—	Bysaack, ...	1	0	0			

No. 75.—Received from Nyne Poomaur, Rs. 73.

30th	Kooar, ...	5	0	0			
30th	Cartic, ...	4	0	0			
8th	Aughun, ...	2	0	0			
8th	Poose, ...	5	0	0			
15th	Maug, ...	15	0	0			
15th	Phaulgoon, ...	25	0	0			
5th	Cheyte, ...	20	0	0			
2d	Bysaack, ...	7	0	0			

No. 76.—Received from Sawah Ram, Rs. 42 1.

30th	Kooar, ...	7	0	0			
30th	Cartic, ...	7	0	0			
10th	Aughun, ...	2	0	0			
2d	Poose, ...	9	0	0			
15th	Maug, ...	10	0	0			
—	Phaulgoon, ...	7	0	0			

No. 78.—Recd. from Goomaun Thakoor, Rs. 21.

7th	Cartic, . . .	4	0	0			
8th	Aughun, . .	4	0	0			
17th	Poose, . .	6	0	0			
20th	Maug, . . .	4	0	0			
6th	Bysaack, . .	2	0	0			
5th	Jeyte, . .	1	0	0			

No. 91.—Received from Gujja Doba, Rs. 15.

30th	Cartic, . . .	2	0	0			
2d	Aughun, . .	4	0	0			
9th	Ditto, . .	2	0	0			
8th	Poose, . . .	5	0	0			
13th	Bysaack, . .	2	0	0			

No. 92.—Received from Punnooa Kahar, Rs. 7.

—	Poose, . . .	4	0	0			
8th	Maug, . . .	3	0	0			

No. 84.—Received from Sittul Thakoor, Rs. 8.

8th	Poose, . .	3	0	0			
15th	Maug, . . .	5	0	0			

No. 86.—Received from Dilla Tewarry, Rs. 28

—	Poose, . . .	8	0	0			
2d	Maug, . . .	1	0	0			
—	Cheyte, . . .	7	0	0			
—	Bysaack, . .	12	0	0			

No. 61.—Received from Radha Abusty, Rs. 6.

24th	Maug, . . .	6	0	0			

No. 77.—Received from Muttra Doba, Rs. 4.

9th	Maug, . . .	4	0	0			

No. 35.—Received from Nuttooa Dhanuck, Rs. 3.

8th	Poose, . . .	2	0	0			
15th	Maug, . . .	1	0	0			

No. 81.—Recd. from Dhucka Perbeddy, Rs. 3.

8th	Poose, . . .	3	0	0			

No. 94.—Recd. from Nuckooa Gerrereea, Rs. 1.

8th	Poose, . . .	1	0	0			

No. 95.—Recd. from Cheddu Thakoor, Rs. 1.

8th	Poose, . . .	1	0	0			

No. 80.—Recd. from Bussunta Kautchee, Rs. 14 12.

20th	Phaulgoon, . .	5	0	0			
6th	Bysaack, . . .	9	12	0			

No. 46.—Recd. from Debbydeen Bhat, Rs. 3.

2d	Sawun, . . .	3	0	0			

No. 74.—Recd. from Chotta Hajum, Rs. 7 7.

17th	Phaulgoon, . .	2	0	0			
9th	Cheyte, . . .	2	0	0			
6th	Bysaack, . .	1	0	0			
2d	Sawun, . . .	2	7	0			

No. 82.—Recd. from Bucktowry Thakoor, Rs. 27.

11th	Aughun, . . .	4	0	0			
29th	Maug, . . .	17	0	0			
9th	Cheyte, . . .	2	0	0			
28th	Bysaack, . .	4	0	0			

No. 96.—Recd. from Munnooa Dhanuck, Rs. 10.

24th	Cheyte, . . .	4	0	0			
6th	Bysaack, . .	3	12	0			
2d	Sawun, . . .	2	4	0			

No. 45.—Recd. from Budloo Hajum, Rs. 7.

9th	Cheyte, . . .	3	0	0			
15th	Bysaack, . . .	3	0	0			
6th	Ditto, . . .	1	0	0			

No. 20.—Received from Doorjun Gerrereea, Rs. 5.

8th	Aughun, . . .	2	0	0			
2d	Poose, . . .	3	0	0			

No. 9.—KHUTTEEOUNEE.

No. 24.—Received from Dhurmoou Kautchee, Rs. 1

30th	Aughun,	1	0	0			

No. 65.—Received from Nuddoou Gerrereea, Rs. 14

19th	Aughun,	4	0	0			
24th	Poose,	2	0	0			
—	Maug,	2	0	0			
6th	Bysaack,	4	0	0			
2d	Sawun,	2	0	0			

No. 56.—Recd. from Deokee Bhuddoreea, Rs. 5 15

6th	Bysaack,	1	0	0			
8th	Ditto,	4	15	0			

No. 9.—Received from Sheobux Coite, Rs. 36.

8th	Maug,	18	0	0			
6th	Bysaack,	16	5	0			
2d	Sawun,	1	11	0			

No. 85.—Recd. from Munsook Thakoor, Rs. 117 12

12th	Aughun,	8	0	0			
18th	Maug,	5	0	0			
—	Phaulgoon,	7	0	0			
—	Cheyte,	4	0	0			
—	Bysaack,	68	8	0			
2d	Sawun,	25	4	0			

No. 79.—Received from Sobha Sheingur, Rs. 257

30th	Koonar,	3	0	0			
2d	Cartic,	3	0	0			
—	Aughun,	15	0	0			
—	Poose,	20	4	0			
—	Maug,	0	0	0			
—	Phaulgoon,	12	0	0			
—	Cheyte,	13	0	0			
—	Bysaack,	28	0	0			
—	Ditto,	80	12	0			
—	Sawun,	69	0	0			

No. 93.—Received from Gopaul Carpenter, Annas 9

2d	Sawun,	0	0	0			

No. 97.—Bowlee, ... 10 4 3

No. 10.—ABSTRACT TREASURY ACCOUNT.

Receipts.	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.	Disbursements:	Sa. Rs.	As.	Ps.	Sa. Rs.	As.	Ps.
To Cash Received from Bithergoun,	2720	12	0				By paid to the Government Treasury, ...	3043	3	0			
" Ditto ditto from Toornah, . . .	1359	9	6				" Do. Batta on the amount, . . .	51	5	6			
" Ditto Borrowed,	336	9	6				" Do. Nuzzur, . .	5	0	0			
				4416	7	9	" Do Sheololl Darogah, . . .	11	0	0			
							" Do. Dewan, . .	4	0	0			
							" Derbaish, . .	6	0	0			
							" Do. Peon, . .	0	13	0			
							" Do Tullabana to Peons, . . .	8	0	6			
							" Do. Gunnus Bux	58	3	0			
							" Ditto Peons 'wages, . . .	72	1	3			
							" Do. for country Paper and Ink, .	3	8	0			
							" Do. House Expenses, . .	93	12	6			
							" Ditto Bustyram Putwarie, .	100	8	6			
							" Do. Bhowanny Bux, . . .	280	0	0			
							" Ditto Boxis, . .	5	0	0			
							" Do. for Inkstand and Pens. . . .	1	0	0			
							" Do. Tuccavee to Assamees, . .	211	1	6			
							" Ditto a former Debt, . . .	119	2	6			
							" Do. a latter do. .	336	9	6			
											4405	4	9
							By Balance, ...				11	3	0
Fd. Sa. Rs.				4416	7	9	Fd. Sa. Rs.				4416	7	9

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